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REPORT and RECOMMENDATIONS
of the
FINANCE COMMITTEE
For the Annual Town Meeting
Ipswich, Mass., Monday, March 1, 1948

To the Citizens of Ipswich:

Your Finance Committee has held thirteen meetings, a total of 60 hours, and in addition each member has had assigned to him certain departments for a personal study. The heads of all departments and interested citizens have been in attendance at each meeting. All persons appearing, whether in favor of or opposed to any appropriation, have been subjected to a thorough interrogation in order that your committee be enabled to make a proper report.

We have **not** proceeded on the theory that it is the function of the Finance Committee to establish the tax rate. We have **not** proceeded on the theory that our every decision should be controlled by the possibility of an increased tax rate. We **have** proceeded on the theory that it is our function to listen to all the evidence, pro and con, on each proposition presented, thereafter to decide on the merits of such proposition and base our recommendations to the citizens on our findings. We believe this to be our proper function and leave to the assembly the final decision and to the duly elected officials of the town to determine the tax rate.

We have been confronted with a request from nearly all departments for increases in salaries and wages. After hearing the evidence presented and giving consideration to comparable wages and salaries paid in other communities and private industry and giving due weight to economic forces, your committee believes that an increase is in order. This issue was debated at great length and heatedly at times on the question of the amount of the raise. We finally, after a written ballot, determined to recommend a temporary raise of $200 to all permanent full time employees, except members of elected boards. This recommendation is not applicable to the School Department as their budget carries a request for an increase and will be discussed separately. We recommend that all hourly labor in **all** departments receive an increase of 15¢ an hour. We recommend that the call firemen and the

Fire Engineers receive an increase of $50 per year. It being understood that these increases are temporary for the year 1948. We further recommend that a committee of five citizens be appointed by the Moderator, that said committee make a complete study of salaries and wages, exclusive of school employees, and report their findings and recommendations to the Finance Committee on or before Dec. 10, 1948. This for the purpose of allowing the Finance Committee and heads of departments to agree on a salary and wage schedule of a permanent nature to be put in effect in 1949. This study should be thorough and comprehensive and cover all employees except schools. We have purposely eliminated the school employees for the following reasons: A study has been made and the Superintendent of Schools has presented your committee with a plan which we believe is complete and adequate. It does not give the teachers as a whole the raise recommended above and does not take effect until September, 1948. It does, however, lay down a policy covering 12 years and provide a step rate increase which takes effect each year, provided the teacher sees fit to take certain courses to improve her value. This plan is based on merit and individual initiative. The teacher does not get the raise without some expenditure of time and effort on his or her part and at their expense. We recommend the adoption of the plan presented by the Superintendent of Schools and the appropriation requested, in consideration of the School Committee living up to the provisions contained in the plan. If this is adopted, we hope to see the last of this school salary problem. We recommend that all citizens read the Report submitted by the Superintendent of Schools to the Finance Committee.

We believe that much can be saved to the taxpayers by some changes in the administration of town affairs: (1) All purchases, except school books which must be purchased by the School Department, be made by one designated official. On fuel alone, a savings of over one thousand dollars has been estimated. (2) Insurance on buildings can be reduced by the town establishing a self-insurance fund. (3) Insurance on motor vehicles can be reduced by a blanket policy. (4) Repairs to typewriters and business machines under a contract covering all departments. (5) Substantial savings could be made by receiving bids on all purchases over $100. (6) By the elimination and consolidation of certain offices and boards, even though it might be necessary to pay additional compensation. (7) The town now owns a considerable quantity of mechanical equipment, trucks, tractors, etc. Repair bills are a large item. It has been suggested that it would be an excellent idea to have a municipal garage.

This should be given serious consideration. (8) We recommend, in certain instances, that the Welfare Department exercise a stricter control over medical fees and expenses. (9) We recommend that the salary of the Town Clerk be a fixed salary with the fees of the office returned to the town.

This report has been signed by all members, not, however, without mental reservation on the part of some and without reluctance on the part of others, but believing that harmony is for the best interests of the town. A minority report or dissenting opinion on some particular item can accomplish no better result than a healthy, open and honest discussion of differences on the floor.

In closing, we wish to remind department heads that the Statutes provide that budgets shall be submitted to the Finance Committee on or before December 10th. This year they were received late in January. We recognize the difficulty that the Town Accountant had during this period with the State Auditors on the books. We want to hold proper hearings and devote sufficient time to our duties in order that we may render an intelligent report based on facts and that cannot be done if budgets are not submitted on time.

Also, to the citizens, when you are disappointed about the tax rate, remember the arbitrary laws passed by the legislature which foist on the town and citizens expenses under mandatory conditions beyond our control. We have a lot of this and it is getting worse all the time. Every session of the legislature sees some new burden on the town.

The type of administration and the cost of town government are the responsibility of you as citizens. It is your duty and responsibility to remember this fact. We, the Finance Committee, have made our recommendations. It is within your province to accept, increase or lower these amounts. You, and you alone, appropriate the town expenditures.

WALTER E. LEZON, Chairman
ROY DREW, Vice Chairman
EDMUND KELLEHER, Secretary
J. PERRY SMITH
LEWIS CLEMENT
A. C. BURRAGE
R. T. BAMFORD
LOUIS BOURNAZOS
JOHN CLOGSTON

Recommendations on the Warrant

Article 1. To fix the compensation of Town Officers.

Recommend that the salaries of all town officers and employees be the same as in the year 1947 except that all full time permanent salaried officers or employees exclusive of elective boards and the School Department, whose request with a new plan is included in the tabulation sheet, shall receive a temporary increase for a period of one year in the amount of $200, all hourly labor shall be increased by 15¢ per hour, call firemen and the Board of Fire Engineers by $50; it being understood that this increase is temporary for this year and during which time it is recommended that a committee of five to be appointed by the moderator to make a complete study of all salaries and hourly wages of all town employees and report to the Finance Committee not later than December 10, 1948, for their use in the deliberations on the department budgets for the year 1949.

Appropriation necessary under this article

Accountant	$ 400
Treasurer and Collector	600
Assessors	200
Town Clerk	200
Town Hall	200
Clam Commissioner	200
Memorial Building	200
Welfare Department	200
Veterans' Administration	200
Police Department	1,600
Fire Department	1,600
Fire Department, Call Men and Engineers	1,550
Highway Department, Superintendent	200
Highway Department, Regular Operators	920
Highway Department, Labor	500
Cemetery Department, Superintendent	200
Cemetery Department, Labor	900
Cemetery Department, Labor, Cowles Memorial Cemetery	300
Park, Trees and Moth Department, Supt.	200
Moth Department, Labor	250
Tree Department, Labor	0
Park Department, Labor	100
Health Department, Labor	800
	$11,520

Article 5. To see if the Town will vote to authorize the Town Treasurer, with the approval of the Board of Selectmen, to borrow money from time to time in anticipation of the revenue of the financial year beginning January 1, 1948, and to issue a note or notes therefor, payable within one year, and to renew any notes or notes as may be given for a period of less than one year in accordance with Section 17, Chapter 44, of the General Laws.

We recommend adoption of the article.

Article 6. To see if the Town will appropriate a sum of money for the current expenses of the Water Department, same to be paid from the revenues received by the Water Department during the current year.

We recommend an appropriation of $36,000.

Article 7. To see what action the Town will take in regard to the disposition of any surplus funds in the Water Department.

We recommend the transfer of $2,106.47 from Water Department surplus to the Water Department construction account.

Article 8. To see if the Town will authorize the Water Department to borrow a sum of money for the purpose of extending the water mains to the present system.

We recommend the sum of $10,000.

Article 9. To see what action the Town will take in regard to the disposition of any surplus funds in the Electric Light Department.

We recommend the transfer of $6,737.11 to the Assessors to be used for the purpose of reducing the tax rate.

Article 10. To see if the Town will vote to transfer all, or any part of the Overlay Reserve Fund to the Reserve Fund.

We recommend the transfer of $2,840.01 from the Overlay Surplus to the Finance Committee Reserve Fund.

Article 11. To see if the Town will vote to authorize the Board of Assessors to use any part of Surplus Revenue thereof, subject to the approval of the Commissioner of Corporations and Taxation, as free cash in determining the Tax Rate.

Department	1947 Appropriations and Refunds	Transfer Reserve Fund
Moderator	$ 100.00	
Selectmen	4,700.00	$ 2.15
Accountant	4,537.50	
Treasurer and Collector	6,370.00	1,000.00
Assessors	4,918.00	4.55
Law	600.00	
Town Clerk	2,231.50	900.00
Election and Registration	1,494.00	715.00
Town Hall	4,856.20	
Police	20,802.00	
Fire	27,115.80	42.00
Weights and Measures	503.50	
Moth	4,827.00	
Tree Warden	5,125.00	
Forest Warden	700.00	484.00
Clam Commissioner	2,550.00	
Shellfish Benefits	2,363.80	1,000.00
Health	14,687.08	
Town Dump	2,258.31	6.62
Mosquito Control	1,000.00	
Bounty on Seals	100.00	100.00
Highway	27,662.11	
Snow Removal	10,000.00	
Street Lighting	5,700.00	
Public Welfare	9,647.38	800.00
Aid Dependent Children, Adm.	125.00	
Aid Dependent Children, Aid	3,000.00	2,700.00
Old Age Assistance, Adm.	2,165.00	
Old Age Assistance, Assist.	50,000.00	2,064.70
Veterans' Services	4,000.00	1,010.17
B. S. Cable Memorial Hospital	2,500.00	
Education	142,785.00	4,000.00
Library	3,700.00	32.05
Parks	1,422.00	
Playgrounds	1,934.50	
Playground Recreation Project	1,350.00	
Memorial Building	4,265.00	
Memorial Day	775.00	60.95
Pensions	3,030.00	
Contributory Pension System	7,088.24	
Town Clock	75.00	
Cemetery	6,921.85	1,357.86
Cowles Memorial Cemetery	2,636.50	
Soldiers' Graves	400.00	
Interest	1,280.00	
Maturing Debt	10,000.00	
Finance Com. Reserve Fund		
	$414,302.27	$16,280.05

1947 Expended	1948 Requested	1948 Recommended
$ 100.00	$ 100.00	$ 100.00
4,647.53	4,594.00	4,594.00
4,523.16	4,826.00	4,826.00
7,369.93	7,934.00	7,934.00
4,911.67	5,610.00	4,110.00
600.00	600.00	600.00
2,951.04	2,443.50	2,443.50
2,201.55	4,019.00	4,019.00
4,265.27	4,262.00	4,262.00
20,488.61	24,668.38	21,484.24
26,467.59	29,731.80	29,681.80
497.31	649.50	531.00
4,815.56	5,817.00	5,256.50
5,122.07	7,500.00	6,100.00
970.54	565.00	565.00
2,531.42	2,550.00	2,550.00
3,336.50		
14,216.16	15,912.00	15,000.00
2,185.23	2,222.00	2,222.00
1,000.00	1,000.00	1,000.00
185.00	200.00	200.00
27,330.57	28,592.48	28,592.48
9,313.80	20,000.00	20,000.00
5,700.00	6,100.00	6,100.00
10,208.74	12,000.00	12,000.00
108.74	125.00	125.00
4,970.66	6,000.00	6,000.00
1,745.63	2,541.00	2,541.00
51,548.71	58,000.00	58,000.00
4,706.53	4,944.92	4,944.92
2,500.00	2,500.00	2,500.00
144,724.38	155,604.00	155,604.00
3,732.05	4,350.00	4,350.00
1,376.16	2,114.00	1,956.00
1,906.54	1,939.80	1,939.80
1,350.00	1,350.00	1,350.00
4,242.06	5,975.82	5,000.00
835.95	855.00	855.00
3,030.00	4,080.00	4,080.00
7,088.24	7,751.95	7,751.95
75.00	75.00	75.00
8,279.65	7,113.47	6,525.47
2,557.23	2,084.99	2,084.99
400.00	500.00	500.00
1,212.60	1,097.25	1,097.25
10,000.00	10,000.00	10,000.00
	2,159.99	2,159.99
$422,329.38	$473,058.85	$463,611.89

We recommend the sum of $20,490.55 be transferred from Surplus Revenue to be used as free cash in determining the tax rate.

Article 12. To see if the Town will vote to appropriate a sum of money to be used in conjunction with any money which may be allotted by the State or County, or both, for Chapter 90 Maintenance.

We recommend an appropriation of $2000 to be transferred from the Surplus Revenue account.

Article 13. To see if the Town will vote to appropriate a sum of money to be used in conjunction with any money which may be allotted by the State or County, or both, for Chapter 90 Construction.

We recommend an appropriation of $3,750 to be transferred from the Surplus Revenue account.

Article 14. To see if the Town will vote to authorize the transfer from Surplus Revenue, a sum of money to be used for Chapter 90 Maintenance and Chapter 90 Construction work in 1948, that sum on repayment by the State and County to be credited to Surplus Revenue.

We recommend an appropriation of $12,250 to be transferred from the Surplus Revenue account.

Article 15. To see if the Town will vote to appropriate a sum of money for any unpaid bills incurred in 1947 by any Town Department and provide for the payment therefor.

We recommend an appropriation of $579.99 as follows: $150 for the Assessors, $358.14 Memorial Building, $71.85 Moth Department.

Article 16. To see if the Town will vote to appropriate a sum of money for the construction of North Ridge Road and provide for the payment therefor.

We recommend action be postponed until such time as there is sufficient information as to the type and ultimate cost of this construction. The legality of the acceptance of this road is in doubt, as it did not meet the town by-law specifications at the time such action was taken.

Article 17. To see if the Town will vote to abolish the office or position of the Trustees to manage the land of the Town of Ipswich at Great Neck.

We recommend adoption of this article.

Article 18. To see what action the town will take relative to the management and control of the land of the Town of Ipswich at Great Neck.

No recommendation.

Article 19. To see what action the Town will take relative to the management and control of the land of the Town of Ipswich known as the Lighthouse Property.

We recommend this property remain as the property of the town under control of the Selectmen.

Article 20. To see if the Town will vote to sell to Rena Arvanites a certain parcel of land owned by the Town on the Easterly side of County Road and abutting the home of Rena Arvanites and to authorize the Board of Selectmen to fix the terms of the sale and to make the conveyance.

We recommend adoption of this article with the restriction that the property cannot be used for commercial purposes.

Article 21. To see if the Town will vote to abolish or abandon any interest it may have in a right of way over the land of Wellman I. Hawkes on High Street.

We recommend adoption of this article.

Article 22. To see what action the Town will take on the report and recommendations of the Veterans Permanent Housing Committee.

No recommendation. Lack of information.

Article 23. To see what action the Town will take relative to the Housing Problem in the Town of Ipswich and provide for the payment therefor.

No recommendation. Lack of information.

Article 24. To see if the Town will vote to extend the water supply system on Old England Road and provide the payment therefor.

No recommendation. Lack of information.

Article 25. To see if the Town will vote to purchase rubbish containers to be placed at various places in the Town of Ipswich and provide for the payment therefor.

Indefinite postponement.

Article 26. To see what action the Town will take in relation to the location of the Town Dump.

No recommendation.

Article 27. To see what action the Town will take relative to making improvements to the Linebrook Playground and provide for the payment therefor.

No recommendation. Lack of information.

Article 28. To see if the Town will vote to increase the salary of the regular Highway employees to One Dollar and Ten Cents per hour and provide for the payment therefor.

We recommend indefinite postponement. Covered by Article 1.

Article 29. To see if the Town will vote to increase the salary of the Call Firemen to $200.00 per year and provide for the payment thereof.

We recommend indefinite postponement. Covered by Article 1.

Article 30. To see if the Town will vote to increase the wages of Town Laborers to one dollar per hour and provide for the payment thereof.

We recommend indefinite postponement. Covered by Article 1.

Article 31. To see if the Town will vote to reduce the Playground Committee to a five-member board instead of seven, and appointment for a three-year term.

No recommendation.

Article 32. To see if the Town will vote to transfer $2,000.00 (Two Thousand Dollars) from the Cemetery Lot Fund to the Cemetery Department.

We recommend adoption of this article.

Article 33. To see if the Town will grant to Walter H. Hulbert, Jr., and his successors in title, a right of way along the public way running from Town Farm Road to the Highland Cemetery; said right of way to extend from Town Farm Road to land owned by Walter H. Hulbert, Jr., contiguous to the said public way.

No recommendation. Lack of information.

Article 34. To see if the Town will vote to increase the salaries and wages of town officials and employees and provide for the payment therefor.

We recommend indefinite postponement. Covered by Article 1.

Article 35. To see if the Town will vote to increase the salary of the regular Firemen one dollar per day and provide for the payment thereof.

We recommend indefinite postponement. Covered by Article 1.

Article 36. To see if the Town will vote to authorize any of the Town Boards to appoint any member or members of their respective boards to any other town office or position, and fix the compensation or salary for any such member or members who may be appointed under such authority.

We recommend adoption of this article.

Article 37. To see if the Town will vote to appropriate a sum of money for the improvement of Safford Street and provide for the payment therefor.

We recommend an appropriation of $2500 to be transferred from Surplus Revenue.

Article 38. To see if the Town will vote to amend Section 6 of Chapter 3 of the Town By-laws entitled "Town Meeting" by striking out the words "one hundred" and inserting in place thereof the words "ten per cent of the registered" so as to read as follows: "The presence of ten per cent of the registered voters at a town meeting shall be required to constitute a quorum."

We recommend adoption of this article.

Article 39. To see what action the Town will take in respect to accepting the Town Manager Form of Government.

No recommendation on this article.

Article 40. To see if the Town will vote to appoint a committee of three persons to study the entire insurance question as it affects town buildings, the contents thereof, equipment and costs and report at the adjourned meeting with recommendations. The members thereof to be appointed by the Moderator, provided that no mem-

ber of such committee shall be either directly or indirectly engaged in the insurance business.

We recommend adoption of this article.

Article 41. To see if the Town will vote to instruct the Board of Selectmen to file a bill with the Legislature to pension Frank O'Malley, a member of the Fire Department.

No recommendation at this time.

Article 42. To see if the Town will vote to raise and appropriate the sum of $5,000.00 for the purpose of increasing the supply of clams in the public areas of the Town, to be used in conjunction with any funds furnished by the Commonwealth through the Division of Marine Fisheries or by any Federal Agency, the same to be in addition to any funds in the budget of the Clam Commissioner, and to be expended by the Clam Commissioner in collaboration with the Board of Selectmen, any balance of the appropriation remaining unexpended at the close of 1948 to be carried forward and made available for expenditure in 1949, or to act anything thereon.

We recommend an appropriation of $4000 to be transferred from Surplus Revenue.

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REPORT

OF THE

TOWN OFFICERS

OF

IPSWICH, MASS.

FOR THE YEAR ENDING DECEMBER 31, 1947

and the

THREE HUNDRED AND FOURTEENTH YEAR

of the

TOWN'S INCORPORATION

Ipswich Chronicle Publishing Co., Printers
Ipswich, Mass.

List of Town Officers

ELECTED BY BALLOT

Moderator

Harland Burke	Term expires 1948

Selectmen

Edwin H. Damon	Term expires 1948
Charles L. Rose	Term expires 1949
Brainard C. Wallace, Chairman	Term expires 1950

Town Clerk

Edward S. Cogswell	Term expires 1950

Treasurer and Collector

John E. Grant	Term expires 1948

Assessors

Richard W. Davis	Term expires 1948
C. Chester Caldwell, Chairman	Term expires 1949
John E. Norman	Term expires 1950

Board of Public Welfare

Donald F. Perkins	Term expires 1948
George R. Hovey, Chairman	Term expires 1949
William Dunbar	Term expires 1950

Water and Electric Light Commissioners

George E. Hodgkins	Term expires 1948
Chester A. Bolles	Term expires 1949
A. B. C. Mulholland, Chairman	Term expires 1950

School Committee

Paul R. Raupach, Chairman	Term expires 1948
David Williams	Term expires 1948
George H. Bouchard	Term expires 1949
Albert Barbati	Term expires 1949
James R. Marsh	Term expires 1950
Henry S. Przybyszewski	Term expires 1950

Board of Health

Frank L. Collins, M. D.	Term expires 1948
Lawrence M. King, Chairman	Term expires 1949
Dr. Ernest J. Smith	Term expires 1950

Park Commissioners

Henry S. Bowen	Term expires 1948
Samuel C. Gordon	Term expires 1949
C. Gardner Caverly, Chairman	Term expires 1950

Constable

Thomas G. Gauld	Term expires 1948

Cemetery Commissioners

Frank R. Starkey	Term expires 1948
Harmon Cole	Term expires 1949
Arnold R. Richards	Term expires 1950

Clam Commissioner

Henry Shaw	Term expires 1948

Tree Warden

C. Gardner Caverly	Term expires 1948

Trustees Great Neck Property

Edmund H. Kelleher, Chairman	Term expires 1948
John E. Norman	Term expires 1949
William O. Moseley	Term expires 1950

APPOINTED OFFICIALS

Accountant

Brainard C. Wallace	Term expires 1948

Inspector of Milk

Paul M. Jodoin	Term expires 1948

Child Hygiene

Frank L. Collins, M. D. Director	Term expires 1948
Beatrice Collins	Term expires 1948

Agent, Board of Public Welfare

Walter E. Callahan

Clerk, Board of Assessors

C. Chester Caldwell	Term expires 1948

Inspector of Wires

Frank Slysz	Term expires 1948

Veterans Service Agent

George O. Hall* (resigned) Term expires 1948
*John F. Dolan appointed to fill vacancy.

Bell Ringer

Guy E. Wells Term expires 1948

Janitor, Town Hall

George L. Grant Term expires 1948

Sworn Weighers for Town Scales

Lucy J. Eustace Term expires 1948
George L. Grant Term expires 1948
George O. Hall Term expires 1948

Manager, Water and Light Department

Charles A. Mallard

Burial Agent for State and Military Aid

George O. Hall Term expires 1948

Playground Committee

Stanley E. Eustace, Chairman Term expires 1948
George Bouchard Term expires 1948
Henry S. Bowen Term expires 1948
Clarence J. Dupray Term expires 1948
Vernal Pollard Term expires 1948
Harmon Cole Term expires 1948
Henry A. Minichello Term expires 1948

Registrars of Voters

Frank H. Girard, Chairman	Term expires 1948
John A. Kobos	Term expires 1949
Henry Hills	Term expires 1950
Edward S. Cogswell	Term expires 1950

Town Counsel

William F. Hayes	Term expires 1948

Chief of Police

Frank Machaj

Engineers of Fire Department

Samuel W. Atherley, Chief	Term expires 1948
Lionel Sheppard	Term expires 1948
Robert Hills	Term expires 1948

Superintendent of Schools

Harry S. Merson

Superintendent of Moth

C. Gardner Caverly	Term expires 1948

Forest Warden

Frank O'Malley	Term expires 1948

Sealer of Weights and Measures

William J. H. Ewing	Term expires 1948

Superintendent of Streets

Francis E. Wood

Inspector of Animals

G. Loring Woodbury	Term expires 1948

Inspector of Slaughtering

Hilmer H. Lindgrin	Term expires 1948

Sanitary Agent

Paul M. Jodoin	Term expires 1948

Town Forest Committee

Samuel C. Gordon	Term expires 1948
C. Gardner Caverly	Term expires 1949
Joseph E. Thomas	Term expires 1950

Dog Officer

Frank Machaj* (resigned)	Term expires 1948

*Byard Horsman appointed to fill vacancy.

Finance Committee

Louis Bournazos*	Term expires 1948
Roy E. Drew**	Term expires 1948
Charles E. Goodhue, Jr.***	Term expires 1948
Louis Clement*	Term expires 1949
Walter Lezon**	Term expires 1949
George Parsons***, Chairman	Term expires 1949
John Clogston*	Term expires 1950
Edward J. Marcorelle**	Term expires 1950
Edmund H. Kelleher***, Secretary	Term expires 1950

* Appointed by Town Meeting
** Appointed by Selectmen
*** Appointed by Moderator

Trust Fund Commissioners

Edward J. Marcorelle	Term expires 1948
George C. Parsons	Term expires 1949
Charles E. Goodhue, Jr.	Term expires 1950

ANNUAL REPORT

OF THE

TOWN ACCOUNTANT

Receipts and Expenditures

FOR

THE YEAR ENDING

December 31, 1947

Ipswich Chronicle Publishing Co., Printers
Ipswich, Mass.

Accountant's Report

To the Honorable Board of Selectmen:

Gentlemen:

I submit herewith the Annual Report of the receipts and expenditures of the Town of Ipswich for the year ending December 31, 1947, together with the reports of various Departments and Town Officials.

Respectfully submitted,

BRAINARD C. WALLACE,

Town Accountant.

RECEIPTS

Taxes Current Year:		
Poll	2,708.00	
Property	275,941.65	
		$278,649.65
Taxes Previous Years:		
Poll	20.58	
Property	18,205.19	
		18,225.77
Tax Titles:		
Tax Titles Redemptions	219.20	
		219.20

Licenses and Permits:

Liquor	4,742.00	
Clam	300.00	
Amusement	84.00	
Common Victualler	68.00	
Theatre	60.00	
Auto Dealer Class I	20.00	
Auto Dealer Class II	20.00	
Auto Dealer Class III	10.00	
Junk	50.00	
Pasteurizing	40.00	
Pistol	39.00	
Milk and Cream	33.00	
Pool and Billiard	24.00	
Bowling Alley	26.00	
Slaughtering	1.00	
Sea Worm	15.00	
Methyl Alcohol	2.00	
Rendering	8.00	
Innholder	8.00	
Oleomargarine	7.50	
Auctioneer	2.00	
Vault	6.00	
Ice Cream	15.00	
Hawker	8.00	
Cabin	2.50	
Garbage	4.00	
Slaughter House	25.00	
Recreation Camp	.50	
Taxi	1.00	
		5,621.50

Fines and Forfeits:

Third District Court	643.00	
		643.00

Grants and Gifts:

Federal:

Aid Dependent Children, Adm.	106.52	
Aid Dependent Children, Aid	1,436.75	
Old Age Assistance, Adm.	1,528.34	
Old Age Assistance, Assistance	37,659.01	
Federal Works Agency, Survey	4,000.00	
		44,730.62

State:

Income Tax	40,050.21	
Corporation Tax Business	18,667.49	
Highway Fund Distribution	7,745.92	
Meal Tax	2,467.69	
Lieu of Taxes	2,077.43	
Shell Fish Benefits	1,300.00	
Vocational Training	415.50	
Bounty on Seals	110.00	
Chapter 90 Construction	11,574.96	
Chapter 90 Maintenance	993.84	
English Speaking Classes	24.00	
		85,427.04

County:

Dog Licenses	769.33	
Chapter 90 Construction	5,787.48	
		6,556.81

Special Assessments:

Moth Added to Taxes	31.50	
		31.50

Privileges:

Motor Vehicle and Trailer Excise Taxes 1947	12,803.78	
Motor Vehicle and Trailer Excise Taxes 1946	437.30	
Motor Vehicle and Trailer Excise Taxes 1945	4.00	
		13,245.08

General Government:

Selectmen:

Sale of Town Property	300.00	
Rent of Infirmary	220.00	
Photo Copies	12.00	
		532.00

Treasurer and Collector:

Cost and Penalties on Taxes	11.55	
Tax Title Releases	1.50	
		13.05

Town Hall:

Rent, Court Room	325.00	
Scale Receipts	48.00	
Rent, Town Hall	25.00	
Supplies	1.70	
		399.70

Police:

Ambulance and Police Car	544.00	
Registration of Bicycles	46.25	
		590.25

Moth:		
Insect Extermination		524.75
Weights and Measures:		
Sealers Fees		94.08
Forest Warden:		
Sale of Equipment		50.00
Fire:		
Sale of Supplies	5.00	
Sale of Equipment	1.00	
Health:		
Comm., of Mass., Tuberculosis	329.28	
Cities and Towns, Tuberculosis	40.50	
Garbage Disposal	702.00	
Slaughter Inspections	1,244.00	
Dog Bites	186.40	
		2,502.18
Highway:		
Rental of Equipment	837.63	
Sale of Materials and Supplies	101.00	
		938.63
Public Welfare:		
Comm., of Mass.	967.51	
Cities and Towns	175.53	
		1,143.04
Aid to Dependent Children:		
Comm., of Mass.		1,569.54

Old Age Assistance:		
Comm., of Mass.	33,334.73	
Cities and Towns	518.08	
		33,852.81
Veterans Services:		
Comm., of Mass.		990.00
Education:		
Tuition	3,980.00	
Feoffees Grammar School	4,000.00	
Sale of Manning School	1,600.00	
Sale of Materials	236.14	
Rent, Auditorium	360.00	
		10,176.14
Library:		
J. C. Kimball Income		32.05
Trustees of Great Neck:		
Rent of Lots		175.00
Memorial Building:		
Donation W.R.C. No. 42		50.00
Electric Light:		
Sale of Electricity		162,080.87
Water:		
Water Rates	32,909.73	
Water Liens Added to Taxes	80.22	
		32,989.95

Cemetery:		
Interments	1,731.25	
Perpetual Care	1,357.86	
Sale of Lots and Graves	557.00	
Removals	155.00	
Sale of Equipment	25.00	
		3,826.11
Agency and Trust:		
Federal Withholding Tax	24,007.70	
Contributory Pensions	8,236.93	
Blue Cross	2,063.80	
Veterans Housing, Rents	2,016.00	
Perpetual Care Bequests	3,303.30	
Dog Licenses	1,017.40	
Electric Meter Deposits	427.00	
		41,072.13
Trust Funds, Income:		
R. T. Crane Jr., Picnic Fund	1,312.75	
Cemetery Perpetual Care Fund	625.00	
Eunice Caldwell Cowles Fund	250.00	
		2,187.75
Trust Funds, Withdrawals:		
R. T. Crane Jr., Picnic	1,186.93	
R. T. Crane Jr., Adm.	90.47	
Eunice Caldwell Cowles Scholarship	200.00	
		1,477.40
Interest:		
Taxes	394.49	
Tax Titles	9.91	
Meter Deposits	110.68	
Bonds	227.51	
		742.59

Petty Cash Return:

Cash Return		12.84

Refunds:

Selectmen	2.15	
Assessors	4.55	
Fire	42.00	
Forest Warden	84.00	
Old Age Assistance	104.20	
U. S. Grant, Old Age Assistance	60.63	
Veterans Services	10.17	
Town Dump	6.62	
		314.32
		751,693.35
Balance January 1, 1947.		301,300.31
		$1,052,993.66

PAYMENTS

Departmental		$466,224.98
Taxes:		
County Tax	14,055.51	
State Tax	5,900.00	
Essex County Sanatorium Tax	5,145.32	
State Parks and Reservations	308.14	
Auditing Tax	23.26	
		25,432.23
Federal Grants:		
Aid to Dependent Children, Adm.	1,356.40	
Old Age Assistance, Adm.	1,214.41	
Old Age Assistance, Assistance	37,642.78	
Federal Works Agency, Survey	2,400.00	
		42,613.59
Agency and Trust:		
Federal Withholding Tax	24,001.60	
Contributory Pension System	8,234.77	
Blue Cross	2,061.85	
Cemetery Perpetual Care Bequests	3,303.30	
Dog Licenses for County	1,022.80	
		38,624.32
Trust Fund Income, Deposits:		
Cemetery Perpetual Care Fund	625.00	
Eunice Caldwell Cowles Fund	250.00	
R. T. Crane Jr., Picnic Fund	1,312.75	
		2,187.75

Trust Fund Income, Payments:

Eunice Caldwell Cowles Scholarship	200.00	
R. T. Crane Jr., Fund, Picnic	1,186.93	
R. T. Crane Jr., Fund, Adm.	90.47	
		1,477.40

Electric Light:

Operations	137,284.22	
Construction	206.00	
		137,490.22

Water:

Operations	30,883.48	
Extensions	10,014.64	
		40,898.12

Interest:	1,280.00
Maturing Debt:	10,000.00

Refunds:

Poll Taxes 1941	74.00
Poll Taxes 1942	82.00
Poll Taxes 1943	52.00
Poll Taxes 1944	42.00
Poll Taxes 1945	38.00
Poll Taxes 1946	94.00
Poll Taxes 1947	22.00
Personal Property Taxes 1947	17.40
Real Estate Taxes 1947	1,480.80
Motor Vehicle & Trailer Excise 1947	104.72
Blue Cross	1.95
Contributory Pensions	2.16
Withholding Tax	6.10

Surplus Revenue	4.40	
Estimated Receipts	10.70	
Electric Light Accounts Rec.	2,222.61	
Electric Meter Deposits	286.00	
Electric Meter Deposits, Interest	3.00	
		4,543.84
		770,772.45
Balance December 31, 1947		282,221.21
		$1,052,993.66

Expenditures

General Government

MODERATOR

Appropriation		100.00
Moderator		100.00

SELECTMEN

Appropriation	4,700.00	
Refunds	2.15	
		4,702.15
Chairman	300.00	
Members	400.00	
Inspector of Wiring	300.00	
Secretary of Finance Committee	100.00	
Bell Ringer	60.00	
Clerk	416.00	
Printing and Advertising	184.10	
Tax Title Possessions	12.00	
Care of Buoys and Floats	175.00	
Supplies and Materials	150.95	
Telephone	147.81	
Postage and Express	93.12	
Posting Warrants	21.00	
Dues	51.00	
Town Report	1,375.15	
Delivering Town Report	100.00	
Insurance	172.70	
Travel and Expenses	257.85	
Plans and Survey	226.35	

Legal Services	26.70	
Light House Property	27.40	
Water	8.40	
Auction	22.50	
Repairs to Equipment	19.50	
	4,647.53	
Transferred to Revenue	54.62	
		4,702.15

ACCOUNTANT

Appropriation		4,537.50
Accountant	3,000.00	
Clerk	1,144.00	
Supplies	215.44	
Telephone	36.26	
Postage	3.00	
Travel and Expenses	30.00	
Repairs to Equipment	24.96	
Printing	24.50	
Rental of Equipment	45.00	
	4,523.16	
Transferred to Revenue 1947	14.34	
		4,537.50

TREASURER AND COLLECTOR

Appropriation	6,370.00	
Transfer	1,000.00	
		7,370.00
Treasurer and Collector	2,700.00	
Clerical	3,357.36	

Office Supplies	172.00	
Postage	194.14	
Telephone	91.07	
Travel	174.00	
Insurance	5.00	
Surety Bonds	581.75	
Releases	3.00	
Equipment	7.35	
Safe Deposit Box	6.00	
Advertising	12.24	
Express	3.91	
Dues	2.00	
Repairs to Equipment	6.60	
Legal Services	4.50	
Bank Charge	49.01	
	7,369.93	
Transferred to Revenue 1947	.07	7,370.00
		7,370.00

ASSESSORS

Appropriation	4,918.00	
Refund	4.55	
		4,922.55
Members	750.00	
Clerk	1,700.00	
Clerical	1,500.00	
Office Supplies	368.22	
Telephone	70.60	
Dues	6.00	
Express and Postage	22.32	
Abstract of Deeds	169.53	
Travel and Expense	90.00	

Listing, Car Hire	235.00	
	4,911.67	
Transferred to Revenue 1947	10.88	
		4,922.55

LAW

Appropriation	600.00
Town Counsel	600.00

WILDLIFE REFUGE PROJECT

Balance January 1, 1947	344.75
Services and Expenses	344.75

TOWN CLERK

Appropriation	2,231.50	
Transfer	900.00	
		3,131.50
Town Clerk	1,700.00	
Clerical	50.00	
Recording and Indexing Returns,		
Birth	252.25	
Marriage	71.50	
Death	61.75	
Supplies and Printing	121.16	
Telephone	36.51	
Postage	53.00	
Surety Bond	15.00	
Dues	3.00	

Acting Town Clerk	586.87	
	2,951.04	
Transferred to Overlay Reserve	180.46	
		3,131.50

ELECTION AND REGISTRATION

Appropriation	1,494.00	
Transfer	715.00	
		2,209.00
Registrars	225.00	
Clerk	150.00	
Election Officers	609.00	
Clerical	10.00	
Printing and Advertising	232.30	
Supplies	128.57	
Police Service	102.95	
Listing	310.95	
Poll Tax Book	205.00	
Burning Ballots	4.00	
Rental of Equipment	158.40	
Janitor Services	14.38	
Court Appearances	16.00	
Election Expense	35.00	
	2,201.55	
Transferred to Overlay Reserve	7.45	
		2,209.00

TOWN HALL

Appropriation		4,856.20
Janitor	1,700.00	

Fuel	846.59	
Insurance	126.20	
Electricity	465.48	
Gas	77.44	
Water	8.55	
Laundry	2.00	
Express	1.00	
Repairs	383.08	
Supplies and Materials	430.43	
Equipment	175.00	
Labor	49.50	
	4,265.27	
Balance Transferred to 1948	590.93	
		4,856.20

Protection of Persons and Property

POLICE

Appropriation		20,802.00
Chief	2,495.49	
Sergeant	2,344.05	
Patrolmen	11,002.91	
Keeper of Lock-Up	2,201.81	
Special	25.31	
Matron	19.50	
Postage	13.00	
Telephone	182.20	
Supplies	100.45	
Equipment	51.85	
Insurance	293.96	
Police Car and Ambulance	917.52	

Police Radio	219.60	
Bicycle Registration	2.25	
Vacations	591.21	
Typewriter Repairs	19.50	
Box Rent	3.00	
Dues	5.00	
	20,488.61	
Transferred to Revenue 1947	313.39	
		20,802.00

FIRE

Appropriation	27,115.80	
Refunds	42.00	
		27,157.80
Chief	600.00	
Engineers	335.42	
Chauffeurs	16,007.08	
Callmen	3,494.78	
Still Alarms and Watching Fires	252.75	
Superintendent Fire Alarm System	100.00	
Stationery and Supplies	52.56	
Telephone	133.85	
Insurance	56.40	
Electricity	157.03	
Water	27.00	
Gas	13.07	
Laundry	114.31	
Postage and Express	24.99	
Fire Alarm,		
Maintenance and Repairs	263.83	
Two-Way Radio	104.80	
Fire Apparatus,		
Gas and Oil	212.86	

Repairs	629.47	
Equipment	1,291.08	
Supplies	216.49	
Building		
Supplies	543.90	
Fuel	616.79	
Repairs	1,116.98	
Repairs, Damage to Police Car	84.15	
Line Clearing	18.00	
	26,467.59	
Transferred to Revenue 1947	690.21	
		27,157.80

TOWN AMBULANCE

Transfer		375.00
Ambulance Repairs	308.75	
Balance Transferred to 1948	66.25	
		375.00

FIRE ALARM SYSTEM NORTH RIDGE ROAD

Appropriation		3,000.00
Construction Fire Alarm	2,610.46	
Balance Transferred to 1948	389.54	
		3,000.00

WEIGHTS AND MEASURES

Appropriation		503.50
Sealer	350.00	
Labor and Transportation	58.88	
Supplies	56.93	
Advertising	3.50	
Truck Hire	28.00	
	497.31	
Transferred to Revenue 1947	6.19	
		503.50

MOTH

Appropriation		4,827.00
Superintendent	1,520.00	
Labor	964.50	
Telephone	32.36	
Rent	157.47	
Fuel	12.17	
Insurance	381.45	
Care and Maintenance of Equipment	502.26	
Tools and Supplies	34.74	
Advertising	20.00	
Insecticides	864.58	
Express	1.03	
Spraying	325.00	
	4,815.56	
Transferred to Revenue 1947	11.44	
		4,827.00

POISON IVY CONTROL PROJECT

Balance January 1, 1947		68.38
Labor and Supplies	64.00	
Transferred to Revenue 1947	4.38	
		68.38

TREE WARDEN

Appropriation		5,125.00
Tree Warden	590.00	
Labor	1,427.00	
Care and Maintenance of Equipment	116.68	
Tools, Supplies and Equipment	672.48	
Advertising	17.95	
Tree Removal	125.00	
Rent	157.46	
Travel Expense	6.00	
Tree Trimming and Pruning	2,000.00	
Damage and Repairs	9.50	
	5,122.07	
Transferred to Revenue 1947	2.93	
		5,125.00

FOREST WARDEN

Appropriation	700.00	
Transfer	400.00	
Refund	84.00	
		1,184.00
Fighting Fires and Patrol	728.24	
Equipment and Supplies	69.34	

Maintenance of Equipment	125.12	
Insurance	47.84	
	970.54	
Transferred to Overlay Reserve	213.46	
		1,184.00

CLAM COMMISSIONER

Appropriation		2,550.00
Commissioner	1,800.00	
Gas, Oil and Repairs	362.57	
Supplies	5.35	
Printing and Advertising	34.50	
Deputies	309.00	
Labor	20.00	
	2,531.42	
Transferred to Revenue 1947	18.58	
		2,550.00

SHELLFISH BENEFITS

Balance Jan. 1, 1947	2,363.80	
Receipts—Comm. of Mass.	500.00	
Transfer	500.00	
		3,363.80
Labor	2,784.00	
Car Hire	304.00	
Boat Hire	234.00	
Material	14.50	
	3,336.50	
Transferred to Overlay Reserve	27.30	
		3,363.80

Health and Sanitation

HEALTH

Appropriation		14,687.08
Chairman	100.00	
Members	150.00	
Clerk	80.50	
Agent	800.00	
Milk Inspector	400.00	
Animal Inspector	175.00	
Slaughter Inspector	1,293.00	
Child Hygiene,		
Nurse	300.00	
Doctor	150.00	
Garbage and Rubbish Collections,		
Labor	6,534.17	
Gas, Oil and Repairs	1,116.73	
Supplies	160.05	
Insurance	332.49	
Rent	206.00	
Tuberculosis, Board and Care	1,713.00	
Contagious Disease	40.00	
Dog Bites	213.00	
Milk Analysis	106.95	
Disposal of Dead Animals	29.00	
Services	1.70	
Telephone	55.71	
Printing and Advertising	48.55	
Travel Expense	164.00	
Postage and Express	22.59	
Office Supplies	22.22	

Other Supplies	1.50	
	14,216.16	
Transferred to Revenue 1947	470.92	
		14,687.08

TOWN DUMP

Balance Jan. 1, 1947	758.31	
Appropriation	1,500.00	
Refund	6.62	
		2,264.93
Labor	1,861.48	
Truck Hire, Equipment Rental	198.25	
Gravel	78.00	
Materials	47.50	
	2,185.23	
Transferred to Revenue 1947	79.70	
		2,264.93

TOWN DUMP CONSTRUCTION

Balance Jan. 1, 1947		456.00
Labor	316.57	
Balance Transferred to 1948	139.43	
		456.00

SEWERAGE COMMITTEE

Balance Jan. 1, 1947		1,015.57
Expenses	6.00	
Balance Transferred to 1948	1,009.57	
		1,015.57

MOSQUITO CONTROL

Appropriation		1,000.00
Comm., of Massachusetts		1,000.00

BOUNTY ON SEALS

Appropriation	100.00	
Transfers	100.00	
		200.00
Bounties	185.00	
Transferred to Surplus Revenue	15.00	
		200.00

HIGHWAYS

Appropriation		27,662.11
Superintendent	2,584.08	
Labor	7,640.71	
Office Supplies	46.02	
Telephone	175.25	
Rent	332.50	
Tools and Supplies	1,635.79	
Rent of Equipment	136.25	
Maintenance and Repair Equipment	6,940.38	
Chloride and Salt	253.50	
Sand, Stone and Gravel	1,052.82	
Tar, Road Oils	4,369.34	
Traffic Signs and Supplies	182.38	
Clerk	106.88	
Express	19.14	
Insurance	1,118.48	
Travel Expenses	8.50	

Care and Maintenance of Buildings,		
Electricity	22.95	
Fuel	508.09	
Water	8.00	
Maintenance and Repairs	4.88	
Trucks and Teams	169.50	
Surveys	7.00	
Bridge Repairs	5.13	
Dues	3.00	
	27,330.57	
Transferred to Revenue 1947	331.54	
		27,662.11

SNOW REMOVAL

Appropriation		10,000.00
Labor	4,728.03	
Trucks and Teams	2,807.63	
Care and Maintenance of Equipment	616.01	
Gravel, Stone and Sand	164.21	
Salt and Chloride	997.92	
	9,313.80	
Transferred to Revenue 1947	686.20	
		10,000.00

CHAPTER 90, CONSTRUCTION 1946 CONTRACT

Balance Jan. 1, 1947	15,000.00	
Transfer	500.00	
		15,500.00
Labor	6,726.22	
Supplies	71.64	

Materials	3,103.17	
Rental of Equipment	2,828.69	
Gas and Oil	11.60	
Masonry Work	472.00	
Tar, Road Oils	2,199.77	
	15,413.09	
Transferred to Revenue 1947	86.91	
		15,500.00

CHAPTER 90, CONSTRUCTION 1947 CONTRACT

Appropriation	6,000.00	
Transfer	18,000.00	
		24,000.00
Labor	3,964.06	
Materials	3,186.11	
Rental of Equipment	2,990.44	
Express	17.36	
Masonary Work	308.00	
	10,465.97	
Balance Forwarded to 1948	13,534.03	
		24,000.00

CHAPTER 90, MAINTENANCE

Appropriation	2,000.00	
Transfer	1,000.00	
		3,000.00
Labor	580.06	
Rental of Equipment	562.60	
Tar, Road Oil	1,374.15	

Sand, Gravel, Stone	464.72	
	2,981.53	
Transferred to Revenue 1947	18.47	
		3.000.00

NORTH RIDGE ROAD

Balance Jan. 1, 1947		7,391.59
Survey and Plans	528.50	
Balance Forwarded to 1948	6,863.09	
		7,391.59

WALTERS SNOW FIGHTER

Balance Jan. 1, 1947		16,500.00
Snow Fighter	16,445.00	
Transferred to Surplus Revenue	55.00	
		16,500.00

STREET LIGHTING

Appropriation	5,700.00
Street Lighting	5,700.00

Charities and Veterans Services

PUBLIC WELFARE

Appropriation	9,647.38	
Transfer	800.00	
		10,447.38
Chairman	150.00	
Members	300.00	
Agent	272.22	
Clerk	108.00	
Physician	50.00	
Postage	20.16	
Supplies	91.00	
Telephone	134.36	
Travel and Expense	10.00	
Insurance	3.67	
Repairs to Equipment	39.00	
Cash Allowances	5,182.80	
Groceries and Provisions	654.22	
Rent	429.00	
Clothing	73.27	
Fuel and Electricity	283.08	
Medical and Medicine	319.58	
Other Cities and Towns	2,083.38	
Flowers	5.00	
	10,208.74	
Transferred to Surplus Revenue	238.64	
		10,447.38

AID TO DEPENDENT CHILDREN ADMINISTRATION

Appropriation		125.00
Agent	90.74	

Clerk	18.00	
	108.74	
Transferred to Revenue 1947	16.26	
		125.00

AID TO DEPENDENT CHILDREN AID

Appropriation	3,000.00	
Transfers	2,700.00	
		5,700.00
Cash Allowances	4,970.66	
Transferred to Surplus Revenue	729.34	
		5,700.00

OLD AGE ASSISTANCE ADMINISTRATION

Appropriation		2,165.00
Agent	1,144.63	
Clerk	480.00	
Travel Expense	121.00	
	1,745.63	
Transferred to Revenue 1947	419.37	
		2,165.00

OLD AGE ASSISTANCE, ASSISTANCE

Appropriation	50,000.00	
Transfers	2,000.00	
Refunds	64.70	
		52,064.70

Cash Allowances	50,441.45	
Other Cities and Towns	1,107.26	
	51,548.71	
Transferred to Surplus Revenue	515.99	
		52,064.70

U. S. GRANT AID TO DEPENDENT CHILDREN AID

Balance Jan. 1, 1947	171.46	
Grants	1,436.75	
		1,608.21
Cash Allowances	1,356.40	
Balance Transferred to 1948	251.81	
		1,608.21

U. S. GRANT OLD AGE ASSISTANCE, ADM.

Grants		1,528.34
Agent	872.41	
Clerk	342.00	
	1,214.41	
Balance Transferred to 1948	313.93	
		1,528.34

U. S. GRANT OLD AGE ASSISTANCE, ASSISTANCE

Grants	37,659.01	
Refunds	100.13	
		37,759.14

Cash Allowances	37,642.78	
Balance Transferred to 1948	116.36	
		37,759.14

VETERANS SERVICES

Appropriation	4,000.00	
Transfer	1,000.00	
Refunds	10.17	
		5,010.17
Agent	1,543.16	
Supplies	83.19	
Travel	30.00	
Insurance	9.92	
Cash Allowances	2,494.59	
Groceries and Provisions	25.00	
Medical and Medicine	379.05	
Services	50.00	
Fuel	20.32	
Dues	5.00	
Telephone	24.30	
Board and Care	25.00	
Agents Fee	2.00	
Burial	15.00	
	4,706.53	
Transferred to Overlay Reserve	303.64	
		5,010.17

B. S. CABLE MEMORIAL HOSPITAL

Appropriation	2,500.00
Hospitalization	2,500.00

Schools and Libraries

EDUCATION

Appropriation	142,785.00	
Receipts—Feoffees Grammar School	4,000.00	
		146,785.00
Superintendent	3,866.64	
Clerk	1,435.00	
Truant Officer	300.00	
Census Taker	100.00	
Telephone	305.48	
Travel	196.60	
Office Supplies	47.38	
Expense of Instruction,		
Teachers Salaries	94,423.56	
Teaching Supplies	2,922.64	
Textbooks	2,056.75	
Expense of Operating School Plant,		
Janitors Salaries	8,758.02	
Fuel	5,113.64	
Electricity	997.91	
Misc., Operating Supplies	1,199.05	
Water	271.80	
Gas	273.79	
Maintenance and Repairs	6,212.71	
Transportation	10,238.60	
Health,		
School Nurse	1,190.00	
Doctor	650.00	
Dentist	600.00	
Supplies	50.08	
Vocational Education Tuition	1,280.75	
Insurance	1,569.70	
Graduation and Diplomas	163.66	
Convention Expense	43.45	
Express and Trucking	90.17	

Americanization Classes,		
Salaries	208.00	
Expenses	104.00	
Janitors	55.00	
	144,724.38	
Transferred to Revenue 1947	60.62	
Balance Transferred to 1948	2,000.00	
		146,785.00

EUNICE CALDWELL COWLES SCHOLARSHIP

Receipts from Fund		200.00
Scholarship		200.00

FIRE DAMAGE MANUAL TRAINING SCHOOL

Balance Jan. 1, 1947		3,489.29
Equipment	497.98	
Balance Transferred to 1948	2,991.31	
		3,489.29

MANNING SCHOOL GRADING

Appropriation		500.00
Grading	105.00	
Balance Forwarded to 1948	395.00	
		500.00

GRADING AT HIGH SCHOOL

Appropriation		1,200.00
Labor	214.61	
Rental of Equipment	960.39	
Supervision	25.00	
		1,200.00

LIBRARY

Appropriation	3,700.00	
Receipts, J. C. Kimball Fund	32.05	
		3,732.05
Librarian	1,074.97	
Assistant Librarian	587.44	
Books and Periodicals	1,005.40	
Janitor	317.14	
Fuel	143.28	
Insurance	164.06	
Buildings and Grounds	333.26	
Electricity and Water	46.76	
Postage and Express	1.39	
Office Supplies	58.35	
		3,732.05

Parks and Playgrounds

PARKS

Appropriation		1,422.00
Superintendent	75.00	
Labor	632.25	
Care and Maintenance of Equipment	42.24	
Tools and Supplies	221.20	
Plants and Bulbs	170.00	

Loam, Seed, Fertilizer	4.00	
Water	32.00	
Rent	157.47	
Equipment	30.00	
Electricity	12.00	
	1,376.16	
Transferred to Revenue 1947	45.84	
		1,422.00

PLAYGROUNDS

Appropriation		1,934.50
Supervision	75.00	
Labor	988.26	
Building and Grounds	69.31	
Tools and Supplies	75.76	
Gas and Oil	17.45	
Electricity	5.00	
Clerk	25.00	
Maintenance and Equipment	76.76	
Truck Hire	32.00	
Contract	492.00	
Bleachers	50.00	
	1,906.54	
Transferred to Revenue 1947	27.96	
		1,934.50

PLAYGROUND RECREATION PROJECT

Appropriation		1,350.00
Supervisors	1,260.00	
Transportation	90.00	
		1,350.00

Unclassified

MEMORIAL BUILDING

Appropriation		4,265.00
Janitor	1,500.00	
Insurance	715.00	
Fuel	399.20	
Gas	106.58	
Electricity	37.88	
Water	31.95	
Supplies	38.85	
Repairs	212.60	
Equipment	74.00	
Maintenance of Grounds	213.50	
Flag	5.50	
Painting Interior of Building	900.00	
Labor	7.00	
	4,242.06	
Transferred to Revenue 1947	22.94	
		4,265.00

FEDERAL HOUSING PROJECT

Balance Jan. 1, 1947	1,650.49	
Appropriation	1,865.00	
Transfer	635.00	
		4,150.49
Labor	773.35	
Gas Installation	402.50	
Supplies and Materials	700.86	
Insurance	540.50	

Plans	5.00	
Rental of Equipment	649.87	
Moving Building	35.00	
Plumbing	101.96	
Supervision	50.00	
Travel Expenses	9.76	
Repairs	14.00	
	3,282.80	
Balance Forwarded to 1948	867.69	
		4,150.49

PENSIONS

Appropriation	3,030.00
Pensions	3,030.00

CONTRIBUTORY PENSION SYSTEM

Appropriation	7,088.24
County of Essex, Assessment	7,088.24

TOWN CLOCK

Appropriation	75.00
Care and Maintenance	75.00

UNPAID BILLS 1946

Appropriation	322.85
Unpaid Bills 1946	322.85

FEDERAL WORKS AGENCY SURVEY AND PLANS

Receipts Federal Works Agency		4,000.00
Surveys	2,400.00	
Balance Transferred to 1948	1,600.00	
		4,000.00

MEMORIAL DAY

Appropriation	775.00	
Transfer	60.95	
		835.95
Care of Markers	18.00	
Supplies	2.95	
Rental of Equipment	10.00	
Bands	497.00	
Flowers and Plants	188.00	
Flags	120.00	
		835.95

HONOR ROLL

Appropriation		500.00
Labor	128.37	
Supplies	9.54	
Flags	27.50	
Flowers	7.00	
	172.41	
Balance Transferred to 1948	327.59	
		500.00

TOWN WHARF FLOAT

Balance Jan. 1, 1947		155.63
Expenses	22.50	
Material	19.40	
Supplies	.64	
	42.54	
Balance Transferred to 1948	113.09	
		155.63

R. T. CRANE FUND, PICNIC

Receipts from R. T. Crane Picnic Fund		1,186.93
Labor	268.70	
Candy	368.00	
Ice Cream	167.20	
Tents	95.00	
Transportation	152.50	
Tonic	50.00	
Supplies	53.38	
Food	13.65	
Printing	11.00	
Ice	7.50	
		1,186.93

R. T. CRANE PICNIC FUND, ADM.

Receipts from R. T. Crane Picnic Fund	90.47
Administration Expenses	90.47

CEMETERIES

Appropriation	6,921.85	
Receipts Cemetery Trust Funds	1,357.86	
		8,279.71
Superintendent	2,012.00	
Clerical	31.00	
Labor	4,470.75	
Care and Maintenance of Equipment	795.38	
Equipment	6.60	
Tools and Supplies	185.09	
Plants, Loam and Fertilizer	63.55	
Water	56.81	
Telephone	70.09	
Express and Postage	4.00	
Fuel	75.92	
Insurance	236.31	
Electricity	2.56	
Blasting	50.00	
Printing	8.75	
Trucks and Team Hire	25.00	
Rebuilding Wall	112.84	
Rent	30.00	
Care of Lots	13.00	
Materials	30.00	
	8,279.65	
Transferred to Revenue 1947	.06	
		8,279.71

H. A. COWLES MEMORIAL CEMETERY

Appropriation		2,636.50
Labor	1,504.80	
Materials	680.40	

Survey	86.55	
Rental of Equipment	78.50	
Repairs and Equipment	164.24	
Masonry	40.00	
Supplies	2.74	
	2,557.23	
Transferred to Revenue 1947	79.27	
		2,636.50

SOLDIERS GRAVES

Appropriation		400.00
Labor		400.00

INTEREST AND MATURING DEBT

PREMIUM ON LOANS

Balance Jan. 1, 1947		90.15
Interest Payments	67.40	
Balance Forwarded to 1948	22.75	
		90.15

INTEREST

Appropriation		1,280.00
Interest Payments	1,212.60	
Transferred to Revenue 1947	67.40	
		1,280.00

Ipswich Public Library
Ipswich, Massachusetts

MATURING DEBT

Appropriation	10,000.00
Note Payments	10,000.00

TOWN OF IPSWICH

Balance Sheet — December 31, 1947

GENERAL ACCOUNTS

Assets

Cash:			
In Banks and Office			$282,221.21
Accounts Receivable			
Taxes:			
Levy of 1945:			
Real Estate		$ 82.80	
Levy of 1946:			
Poll	26.00		
Personal	429.30		
Real Estate	4,933.93		
		5,389.23	
Levy of 1947:			
Poll	216.00		
Personal	4,195.56		
Real Estate	30,492.60		
		34,904.16	
			40,376.19

Liabilities and Reserves

Tailings			$1,038.78
Dog Licenses Collected for County			1.80
Sale of Real Estate Fund			1,100.00
Highway Machinery Fund			1,763.55
Sale of Cemetery Lots Fund			4,444.00
Veterans Housing Project, Rents			2,016.00
State Parks and Reservations			113.85
Essex County Sanatorium Tax			829.46
County Tax			3,036.46
Grants and Gifts:			
Federal			
Aid to Dependent Children			
Administration	106.52		
Aid	251.81		
		358.33	
Old Age Assistance			
Administration	313.93		
Assistance	116.35		
		430.28	

Motor Vehicle and Trailer Excise:		
Levy of 1945	2.00	
Levy of 1946	29.28	
Levy of 1947	1,674.50	
		1,705.78
Special Assessment:		
Moth Added to Taxes		8.00
Tax Titles and Possessions:		
Tax Titles	8,503.64	
Tax Possessions	2,252.25	
		10,755.89
Departmental:		
Estate of Deceased Person	676.43	
Town Property	589.00	
Police	446.00	
Moth	678.00	
Highway	3.50	
Public Welfare	704.20	
Aid to Dependent Children	813.27	
Old Age Assistance	80.50	
Veterans Services	1,179.97	
Cemetery	1,144.75	
		6,315.62
State and County Aid to Highways		12,150.40
Electric Light		21,002.90

Federal Works Agency		
Sewerage Survey 11,000.00		
Street Surveys 1,600.00		
	12,600.00	
State:		
Shellfish Reimbursement	800.00	
		14,188.61
Electric Meter Guarantee Deposits		3,313.98
Electric Meter Guarantee Deposits, Interest		2,469.02
Premium on Loans		22.75
Unexpended Appropriation Balances:		
General		46,051.52
Unexpended Grants and Gifts:		
Education		2,000.00
Electric Light:		
Operations	6,737.11	
Depreciation	120,564.49	
		127,301.60
Water:		
Extensions	5,555.17	
Softening Plant	44,741.81	
		50,296.98
Reserve Fund—Overlay Surplus		2,840.01
Overlays Reserved for Abatement of Taxes:		
Levy of 1945	82.80	
Levy of 1946	3,049.09	
Levy of 1947	4,702.57	
		7,834.46

Water:			Revenue Reserved Until Collected:		
Water Liens added to Taxes	474.10		Special Assessment	8.00	
Water	11,081.31		Motor Vehicle and Trailer Excise	1,705.78	
		11,555.41	Tax Title	8,503.64	
			Tax Possession	2,252.25	
Unprovided for or Overdrawn Accounts:			Departmental	6,315.62	
			State and County Aid to Highways	12,150.40	
Overlay Deficits:			Electric Light	21,002.90	
Levy of 1941	194.00		Water	11,555.41	
Levy of 1942	190.00				63,494.00
Levy of 1943	208.48		Water Surplus		2,106.47
Levy of 1944	42.00		Surplus Revenue		50,462.58
		634.48			
		$386,725.88			$386,725.88

DEBT ACCOUNTS

Net Funded or Fixed Debt	$97,400.00	High School Loan	$48,000.00
		Highway and Fire Equipment Loan	16,000.00
		Water Extension Loan 1938	6,000.00
		Developing Additional Water Supply Loan 1942	5,000.00
		Extending Water Mains Loan 1946	22,400.00
	$97,400.00		$97,400.00

TRUST AND INVESTMENT ACCOUNTS

CASH AND SECURITIES IN CUSTODY OF TREASURER AND TRUSTEES

Cash and Securities	$311,780.46	Eunice Caldwell Cowles Fund	$10,203.68
		Mark Newman Memorial Fund	5,420.89
		John C. Kimball Fund	500.00
		Mrs. William G. Brown Animal Fund	2,166.65
		Marianna T. Jones Fund	832.99
		Richard T. Crane Jr., Picnic Fund	33,925.28
		Martha I. Savory Fund	298.31
		Dow Boulder Memorial Fund	145.71
		Cemetery Perpetual Care Fund	64,247.00
		Post-War Rehabilitation Fund	50,000.00
		Stabilization Fund	3,793.81
		Burley Educational Fund	8,616.24
		Brown School Fund	3,228.92
		Manning School Fund	30,743.73
		R. H. Manning School Fund	15,622.70
		Feoffees Grammar Schools Fund	52,463.29
		Heard Library Fund	8,011.23
		Elizabeth R. Lathrop Fund	1,854.90
		Library Building Fund	84.98
		Mrs. Abby Newman Library Fund	2,145.43
		George Spiller Fund	1,812.05
		Treadwell Library Fund	15,662.67
	$311,780.46		$311,780.46

RECAPITULATION OF DEPARTMENT EXPENSES WITH CASH DISBURSEMENTS FOR THE YEAR ENDING DECEMBER 31, 1947.

	Balance Jan. 1, 1947	Appro-priations	Cash Receipts	Credit Transfer	Debit Transfer	Cash Payments	Transferred To Revenue	Balance Dec. 31, 1947
Moderator		100.00				100.00		
Selectmen		4,700.00	2.15			4,647.53	54.62	
Accountant		4,537.50				4,523.16	14.34	
Treasurer and Collector		6,370.00		1,000.00		7,369.93	.07	
Assessors		4,918.00	4.55			4,911.67	10.88	
Law		600.00				600.00		
Wild Life Refuge Project	344.75					344.75		
Castle Hill Land Title	2,000.00							2,000.00
Town Clerk		2,231.50		900.00		2,951.04	180.46	
Election and Registration		1,494.00		715.00		2,201.55	7.45	
Town Hall		4,856.20				4,265.27		590.93
Town Hall Improvements	114.00							114.00
Town Hall and Community Center Comm.	150.00							150.00
Police		20,802.00				20,488.61	313.39	
Town Ambulance				375.00		308.75		66.25
Fire		27,115.80	42.00			26,467.59	690.21	
Fire Alarm System, North Ridge Road		3,000.00				2,610.46		389.54
Junior Aerial Ladder	16,500.00							16,500.00
Weights and Measures		503.50				497.31	6.19	
Moth		4,827.00				4,815.56	11.44	
Poison Ivy Control Project	68.38					64.00	4.38	
Tree Warden		5,125.00				5,122.07	2.93	
Forest Warden		700.00	84.00	400.00		970.54	213.46	
Clam Commissioner		2,550.00				2,531.42	18.58	
Shellfish Benefits	2,363.80		500.00	500.00		3,336.50	27.30	
Shellfish Reimbursement			800.00					800.00
Health		14,687.08				14,216.16	470.92	
Town Dump	758.31	1,500.00	6.62			2,185.23	79.70	
Town Dump Construction	456.00					316.57		139.43
Sewer Committee	1,015.57					6.00		1,009.57
Sewer Survey and Plans	11,000.00							11,000.00
Mosquito Control		1,000.00				1,000.00		
Bounty on Seals		100.00		100.00		185.00	15.00	
Highway		27,662.11				27,330.57	331.54	
Snow Removal		10,000.00				9,313.80	686.20	
Chapter 90 Construction 1946	15,000.00			500.00		15,413.09	86.91	
Chapter 90 Construction 1947		6,000.00		18,000.00		10,465.97		13,534.03
Chapter 90 Maintenance		2,000.00		1,000.00		2,981.53	18.47	
North Ridge Road	7,391.59					528.50		6,863.09
Walters Snow-Fighter	16,500.00					16,445.00	55.00	
Street Lighting		5,700.00				5,700.00		
Public Welfare		9,647.38		800.00		10,208.74	238.64	
Aid to Dependent Children, Adm.		125.00				108.74	16.26	
Aid to Dependent Children, Aid		3,000.00		2,700.00		4,970.66	729.34	
Old Age Assistance, Adm.		2,165.00				1,745.63	419.37	
Old Age Assistance, Assistance		50,000.00	64.70	2,000.00		51,548.71	515.99	
U. S., Aid to Dependent Children,Adm.			106.52					106.52
U. S., Aid to Dependent Children, Aid	171.46		1,436.75			1,356.40		251.81
U. S., Old Age Assistance, Adm.			1,528.34			1,214.41		313.93
U. S., Old Age Assistance, Assistance			7,759.14			37,642.78		116.36
Veterans Services		4,000.00	10.17	1,000.00		4,706.53	303.64	
B. S. Cable Memorial Hospital		2,500.00				2,500.00		
Education		142,785.00	4,000.00			144,724.38	60.62	2,000.00
Fire Damage Manual Training School	3,489.29					497.98		2,991.31
Eunice Caldwell Cowles Scholarship			200.00			200.00		
Library		3,700.00	32.05			3,732.05		
Parks		1,422.00				1,376.16	45.84	
Playgrounds		1,934.50				1,906.54	27.96	
Playground Recreation Project		1,350.00				1,350.00		
Memorial Building		4,265.00				4,242.06	22.94	
Pensions		3,030.00				3,030.00		
Contributory Pension System		7,088.24				7,088.24		
Federal Works Agency, Survey and Plans			4,000.00			2,400.00		1,600.00
Town Clock		75.00				75.00		
Memorial Day		775.00		60.95		835.95		
Honor Roll		500.00				172.41		327.59
Town Wharf Float	155.63					42.54		113.09
Premium on Loans	90.15					67.40		22.75
Federal Housing Project	1,650.49	1,865.00		635.00		3,282.80		867.69
R. T. Crane Picnic Fund, Adm.			90.47			90.47		
R. T. Crane Picnic Fund, Picnic			1,186.93			1,186.93		
Unpaid Bills 1946		322.85				322.85		
Manning School Grading		500.00				105.00		395.00
Grading at High School		1,200.00				1,200.00		
Reserve Fund				4,000.00	3,800.95		199.05	
Electric Light Operations	11,206.00		9,858.26		27,042.93	137,284.22		6,737.11
Electric Light Construction				206.00		206.00		
Electric Light Depreciation	104,727.56			15,836.93				120,564.49
Electric Light Guarantee Deposits	3,172.98		427.00			286.00		3,313.98
Electric Light Guarantee Deposits, Int.	2,361.34		110.68			3.00		2,469.02
Water Operations		31,000.00				30,883.48	116.52	
Water Extensions	11,120.89			4,448.92		10,014.64		5,555.17
Water Softening Plant	44,741.81							44,741.81
Cemetery		6,921.85	1,357.86			8,279.65	.06	
H. A. Cowles Cemetery		2,636.50				2,557.23	79.27	
Soldiers Graves		400.00				400.00		
Interest		1,280.00				1,212.60	67.40	
Maturing Debt		10,000.00				10,000.00		
	$256,550.00	$457,568.01	$213,608.19	$55,177.80	$30,843.88	$700,273.31	$6,142.34	$245,644.47

REPORT

OF

STATE AUDIT

OF THE

Books and Accounts

OF THE

TOWN OF IPSWICH

For The Period From November 15, 1945
To January 17, 1947

Ipswich Chronicle Publishing Co., Printers
Ipswich, Mass.

May 12, 1947

To the Board of Selectmen

Mr. Brainard C. Wallace, Chairman

Ipswich, Massachusetts

Gentlemen:

I submit herewith my report of an audit of the books and accounts of the town of Ipswich for the period from November 15, 1945 to January 17, 1947, made in accordance with the provisions of Chapter 44, General Laws. This is in the form of a report made to me by Mr. Herman B. Dine, Assistant Director of Accounts.

Very truly yours,

FRANCIS X. LANG

Director of Accounts

Mr. Francis X. Lang

Director of Accounts

Department of Corporation and Taxation

State House, Boston

Sir:

In accordance with your instructions, I have made an audit of the books and accounts of the town of Ipswich for the period from November 15, 1945, to date of the previous examination, to January 17, 1947, the following report being submitted thereon:

An examination and verification was made of the recorded financial transactions of the town as shown on the books of the departments receiving or disbursing money or committing bills for collection.

The books and accounts in the town accountant's office were examined and checked in detail. The recorded receipts were checked with the treasurer's cash book and with the records of departmental payments to the treasurer, while the recorded disbursements were checked with the treasury warrants and with the record of payments by the treasurer.

The appropriations, loan orders, and transfers, as listed from the town clerk's record of town meeting votes, were checked to the appropriation accounts in the accountant's ledger.

An analysis was made of the ledger accounts, a trial balance was drawn off proving the accounts to be in balance, and a balance sheet, which is appended to this report, was prepared showing the financial condition of the town on January 17, 1947.

The books and accounts of the town treasurer were examined and checked. The receipts, as recorded, were analyzed and compared with the records of payments to the treasurer by the several departments and with the other sources from which the town received money, while the recorded payments were compared with the selectmen's warrants and with the accountant's books.

The cash book was footed throughout for the period of the audit and the cash balance on January 17, 1947 was verified by reconciliation of the bank balances with statements furnished by the banks in which town funds are deposited, by actual count of the cash in the office, and by

examination of the savings bank book and securities which represent a part of the treasurer's cash.

The payments of maturing debt and interest were compared with the amounts falling due and with the cancelled securities and coupons on file. The unpaid bond and coupons were reconciled with a statement furnished by the bank in which such funds are deposited.

The transactions of the several trust and investment funds in the custody of the town treasurer, the treasurer of the library trustees, and the treasurer of the Manning School Fund were verified. The securities and savings bank books representing the investment of these funds were personally examined and listed.

The tax titles held by the town were listed from the records of the treasurer and all transactions pertaining thereto were verified, including a comparison with the records at the Registry of Deeds.

The books and accounts of the town collector were examined and checked. The recommitment and commitments of taxes and assessments, as well as of departmental, municipal light and water accounts, were examined and checked with the accountant's books. The recorded collections were checked with the payments to the treasurer and with the accountant's records, the abatements were compared with the departmental records of abatements granted, and the outstanding accounts were listed and proved to the accounts in the accountant's office.

The outstanding accounts were further verified by mailing notices to a number of persons whose names appeared on the books as owing money to the town, the replies received thereto indicating that the accounts, as listed, are correct.

Attention is called to the overdue cemetery accounts and it is urged that prompt settlement of these accounts be obtained.

The records of receipts from licenses and permits issued by the selectmen, the health department, and the town clerk were examined and checked and the payments to the town treasurer and to the State were verified.

The surety bonds furnished by the departmental officials for the faithful performance of their duties were examined and found to be in proper form.

The records of the sealer of weights and measures, of the police, school, library, and cemetery departments, as well as of all other departments collecting money for the town or committing bills for collection, were examined and checked.

Appended to this report, in addition to the balance sheet, are tables showing a reconciliation of the treasurer's cash, summaries of the tax, assessment, tax title, tax possession, departmental, municipal light, and water accounts, as well as tables showing the condition and transactions of the several trust and investment funds.

During the progress of the audit, cooperation was received from the several officials, for which I wish, on behalf of my assistants and for myself, to express appreciation.

Respectfully submitted,

HERMAN B. DINE

Assistant Director of Accounts

TOWN OF IPSWICH

Balance Sheet — January 17, 1947

GENERAL ACCOUNTS

Assets

Cash and Securities:			
General		$296,390.19	
Electric Meter Guarantees Special Deposit		5,534.32	
			$301,924.51
Accounts Receivable:			
Taxes:			
Levy of 1945:			
Poll	$ 2.00		
Personal	16.38		
Real Estate	187.40		
		205.78	
Levy of 1946:			
Poll	42.58		
Personal	2,349.08		
Real Estate	20,411.97		
		22,803.63	
			23,009.41

Liabilities and Reserves

Payroll Deductions:		
Withholding Tax	$902.80	
Essex County Retirement System	268.47	
Blue Cross	118.90	
		$1,290.17
Tailings		1,038.78
Dog Licenses—Due County		7.20
Trust Funds Income:		
Richard T. Crane, Jr., Picnic Fund	172.25	
Cemetery Perpetual Care Funds	312.50	
		484.75
Cemetery Perpetual Care Bequests		150.00
Sale of Cemetery Lots Fund		3,899.00
Highway Machinery Fund		983.32
Sale of Real Estate Fund		135.00
Estimated Receipts:		
General	925.13	
Water	4,718.21	
		5,643.34

Motor Vehicle Excise Taxes:		
Levy of 1945	6.00	
Levy of 1946	237.90	
Levy of 1947	32.76	
		276.66
Tax Titles and Possessions:		
Tax Titles	8,300.04	
Tax Possessions	2,252.25	
		10,552.29
Departmental:		
Rent of Town Property	84.00	
Police	178.00	
Moth	47.50	
Health	431.93	
Highway	30.50	
Aid to Dependent Children	462.31	
Veterans' Benefits	900.00	
School	410.00	
Cemetery	699.75	
		3,243.99
Electric Light		8,003.84
Water Rates	5,564.40	
Water Liens	517.20	
Water Liens Added to Taxes 1946	37.12	
Water Liens Added to Tax Titles	32.93	
		6,151.65

Federal Grant:			
Aid to Dependent Children:			
Aid			171.46
Electric Light Meter Guarantee Deposits			3,172.98
Electric Light Meter Guarantee Deposits Interest			2,361.34
Unexpended Balances:			
General		78,580.76	
Electric Light:			
Operations	$ 17,986.92		
Depreciation	104,727.56		
		122,714.48	
Water:			
Construction		55,862.70	
			257,157.94
Reserve Fund-Overlay Surplus			7,223.60
Overlays Reserved for Abatement of Taxes:			
Levy of 1945		205.78	
Levy of 1946		3,194.09	
			3,399.87

Overlay Deficits:		
Levy of 1941	120.00	
Levy of 1942	108.00	
Levy of 1943	156.48	
		384.48
Underestimates 1946:		
State Parks and Reservations Assessment	158.25	
County Tax	326.01	
		484.26
Payments in Anticipation of Appropriations		14,060.32
		$368,091.41

Revenue Reserved Until Collected:		
Motor Vehicle Excise Tax	276.66	
Tax Title	8,300.04	
Tax Possession	2,252.25	
Departmental	3,243.99	
Electric Light	8,003.84	
Water	6,151.65	
		28,228.43
Surplus Revenue:		
General	48,295.31	
Watee	4,448.92	
		52,744.23
		$368,091.41

DEBT ACCOUNTS

Net Funded or Fixed Debt	$114,000.00	High School Loan 1935	$54,000.00
		Highway and Fire Equipment Loan 1946	20,000.00
		Water Loan—Addition 1927	2,000.00
		Water Extension Loan 1938	7,000.00
		Water Loan—Additional Supply 1942	6,000.00
		Water Mains Extension Loan 1946	25,000.00
	$114,000.00		$114,000.00

TRUST AND INVESTMENT ACCOUNTS

Trust and Investment Funds		Eunice Caldwell Cowles		
Cash and Securities:		Scholarship Fund	$10,150.42	
In Custody of Treasurer	$167,782.61	Mark Newman Memorial Fund	5,314.08	
In Custody of Trustees	146,055.47	John C. Kimball Library Fund	521.58	
		Mrs. William G. Brown		
		Animal Fund	2,123.97	
		Marianna T. Jones Fund	816.59	
		Richard T. Crane Jr.,		
		Picnic Fund	33,716.99	
		Martha I. Savory Tree Fund	296.38	
		Dow Boulder Memorial Fund	142.85	
		Cemetery Perpetual Care Fund	60,949.75	
		Post-War Rehabilitation Fund	50,000.00	
		Stabilization Fund	3,750.00	
				$167,782.61
		Burley Educational Fund	7,474.51	
		Brown School Fund	3,208.30	
		Manning School Fund	29,969.49	
		R. H. Manning School Fund	18,643.68	
		Feoffees of The Grammar School		
		of Ipswich Fund	53,140.17	
		Heard Library Fund	8,692.11	
		Elizabeth R. Lathrop		
		Library Fund	1,854.00	
		Library Building Fund	84.98	
		Miss Abby Newman Library Fund	2,053.76	
		George Spiller Library Fund	1,812.05	
		Treadwell Library Fund	18,121.52	
				146,055.47
	$313,838.08			$313,838.08

REPORTS

OF THE

Funds, Trusts, Trustees' and Feoffees,

OF

IPSWICH, MASS.

FOR THE YEAR ENDING DECEMBER 31, 1947

and the

THREE HUNDRED AND FOURTEENTH YEAR

of the

TOWN'S INCORPORATION

Ipswich Chronicle Publishing Co., Printers
Ipswich, Mass.

Town Accountant's Report

To the Citizen of Ipswich:

I submit herewith the annual reports of the following funds as compiled by their respective Treasurers. The securities and savings bank books representing the investment of the trust and investment funds in the custody of the treasurer, the treasurer of the library trustees, and the treasurer of the Manning School Fund have been examined and listed, the income being proved and the transfers to the town, as well as the disbursements, being verified.

BRAINARD C. WALLACE

Town Accountant

Essex, ss.

Then personally appeared Brainard C. Wallace, Town Accountant of the Town of Ipswich, and made oath that the above statement made by him is true.

WALTER E. CALLAHAN

Notary Public

My Commission expires February 27, 1954.

Report of Trust Fund Commissioners

To the Citizens of Ipswich:

The report of the Trust Fund Commissioners for the year 1947 is submitted herewith.

We have carried out our duties in accordance with the vote at the Annual Town Meeting, April 8, 1929, which created the Trust Fund Commission, and their responsibilities as further specified in the by-law passed at the Annual Town Meeting held March 2, 1942.

Transactions affecting both the principal and interest of the funds coming under our jurisdiction will be found in detail in the report of the Town Treasurer in this Annual Town Report.

Respectfully submitted,

CHARLES E. GOODHUE, JR.

GEORGE C. PARSONS

EDWARD J. MARCORELLE.

Eunice Caldwell Cowles Fund

Balance, January 1, 1947		$10, 150.42
Income:		
Ipswich Savings Bank	$ 3.26	
	250.00	253.26
Balance December 31, 1947		$10,203.68

SECURITIES COMPRISING FUND

Two (2) $5000.00 Series G. War Savings Bonds	$10,000.00	
On Deposit Ipswich Savings Bank	203.68	
		$10,203.68

JOHN E. GRANT,

Treasurer.

Mrs. William G. Brown Fund

The Town of Ipswich in Trust, the income to be used under the direction of the Selectmen by the Agent of the Society of the Prevention of Cruelty to Animals.

Balance, January 1, 1947	$2,123.97
Income: Ipswich Savings Bank	42.68
Balance, December 31, 1947	$2,166.65
On deposit Ipswich Savings Bank December 31, 1947	$2,166.65

JOHN E. GRANT,

Treasurer.

Dow Boulder Memorial Fund

Balance, January 1, 1947	$ 142.85
Income: Ipswich Savings Bank	2.86
Balance, December 31, 1947	$ 145.71
On Deposit Ipswich Savings Bank December 31, 1947	$ 145.71

JOHN E. GRANT,

Treasurer.

Marianna T. Jones Fund

Balance, January 1, 1947	$ 816.59
Income: Ipswich Savings Bank	16.40
Balance, December 31, 1947	$ 832.99
On deposit Ipswich Savings Bank December 31, 1947	$ 832.99

JOHN E. GRANT,

Treasurer.

John C. Kimball Fund

The Town of Ipswich, Trustee under the will of John C. Kimball, income to be used for the purchase of books for the Ipswich Public Library.

Balance, January 1, 1947	$ 521.58
Income: Ipswich Savings Bank	10.47
	$ 532.05
Expenditures:	
Ipswich Public Library	$ 32.05
Balance, December 31, 1947	$ 500.00
On Deposit Ipswich Savings Bank December 31, 1947	$ 500.00

JOHN E. GRANT,

Treasurer.

Mark Newman Memorial Fund

Balance, January 1, 1947	$5,314.08
Income: Ipswich Savings Bank	106.81
Balance, December 31, 1947	$5,420.89
On Deposit Ipswich Savings Bank December 31, 1947	$5,420.89

JOHN E. GRANT,

Treasurer.

Richard T. Crane, Jr. Picnic Fund

Balance, January 1, 1947		$33,716.99
Income:		
Ipswich Savings Bank	$ 82.47	
Stock & Bonds	1,312.75	1,395.22
		$35,112.21
Expenditures:		
Picnic		1,186.93
Balance, December 31, 1947		$33,925.28

SECURITIES COMPRISING FUND

Purchased

40 Shares Crown Cork & Seal No. 2 Pfd.	$2,032.72
20 Shares Eastern Gas & Fuel 4½% Pfd.	1,972.67
20 Shares International Paper 5% Pfd.	2,293.47
10 Shares American Tel. & Tel.	1,937.12
25 Shares Boston Elevated	1,983.34
50 Shares Commonwealth Edison	1,699.02
30 Shares Chesapeake & Ohio	1,730.05
50 Shares Loews Inc.	1,563.40
5 Shares United Shoe	418.88
25 Shares United Shoe	2,070.92
30 Shares Fidelity Phoenix Fire Ins.	1,865.09
$5,000 U.S.A. Savings Bonds Series "G" 2½%	5,000.00

$5,000 U.S.A. Treasury 2½'s, 1972-67	5,000.00	
*5 Shares International Paper Common		
*20 Shares International Paper 4% Pfd.		
March 28		
20 Shares First Nat'l Bank of Boston	1,013.27	
30 Shares North American Co.	831.26	
October 27		
1 Share Wisconsin El Power Co.,		
December 31		
(Div. Shares from No. Am. Co., no value until sold.)		
6 Shares Potomac Elec. Power Co.,		
(Div. Shares from No. Am. Co., no value until sold.)		
5 Shares Wisconsin Elec. Power Co.,		
(Div. Shares from No. Am. Co., no value until sold.)		
On Deposit Ipswich Savings Bank	4,268.13	
		35,679.34

Sold

*20 Shares International Paper 5% Pfd.		
Mar. 28—25 Shares Boston Elevated	1,516.02	
Mar. 28—5 Shares Intern'l Paper Common	238.04	
		1,754.06
Balance, December 31, 1947		$33,925.28

* 20 Shares of International Paper 5% Pfd. exchanged for 5 shares of International Paper Common and 20 Shares of International Paper 4% Pfd.

JOHN E. GRANT,

Treasurer.

Martha I. Savory Fund

Balance, January 1, 1947	$ 296.38
Income: Ipswich Savings Bank	1.93
Balance, December 31, 1947	$ 298.31

SECURITIES COMPRISING FUND

On deposit Ipswich Savings Bank December 31, 1947	$ 298.31

This Fund also includes two (2) shares Western Union Telegraph Stock per value $200.00

JOHN E. GRANT,

Treasurer.

Post War Rehabilitation Fund

Transferred by vote of Town Meeting held March 6, 1944:

Surplus Revenue	$32,000.00
Electric Light Operations	18,000.00
	$50,000.00

SECURITIES COMPRISING FUND

Four (4) $5,000.00 Series C. War Savings Bonds	$20,000.00
Three (3) $10,000.00 Series C. War Savings Bonds	30,000.00
	$50,000.00

JOHN E. GRANT,

Treasurer.

Stabilization Fund

Transferred by vote of Town Meeting held by adjournment April 1, 1946:	
Surplus Revenue	$3,750.00
Balance, January 1, 1947	$3,750.00
Income: Ipswich Savings Bank	43.81
Balance, December 31, 1947	$3,793.81
On deposit Ipswich Savings Bank December 31, 1947	$3,793.81

JOHN E. GRANT,

Treasurer.

Cemetery Trust Funds

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Adams, John P.	$100.00	$102.54	$ 2.30	$ 3.00	$101.84
Allen, Prince A.	100.00	106.37	2.37	6.50	102.24
Anderson, Pauline H.	100.00	100.00	2.25	2.00	100.25
Andrews	150.00	379.00	7.83	9.00	377.83
Andrews, Reuben	100.00	100.67	2.26	2.00	100.93
Appleton, Francis R.	400.00	408.83	8.67	10.00	407.50
Appleton, General James	250.00	332.49	7.14	8.00	331.63
Archer, Nathaniel	100.00	118.66	2.62	3.00	118.28
Atkinson, Walter S.	50.00	51.39	1.27	1.50	51.16
Atkinson, Wesley B.	50.00	50.00	1.25	1.00	50.25
Bailey, Elizabeth A.	50.00	58.41	1.41	2.00	57.82
Bailey, Mabel L. Sullivan & Julia A. Jewett	150.00	150.25	3.25	3.00	150.50
Baker & Dixon	90.00	133.58	2.93	3.00	133.51
Baker, Alfred	50.00	50.00	1.25	1.00	50.25
Baker, Charles H.	175.00	195.26	4.15	4.50	194.91
Baker, Isabelle	150.00	152.36	3.29	3.00	152.65
Baker, John	150.00	153.69	3.33	4.00	153.02
Baker, Samuel H.	50.00	50.00	1.25	1.00	50.25
Bamford, Charles W.	50.00	50.00	1.25	1.00	50.25
Bamford, Robert T.	50.00	50.00	1.25	1.00	50.25
Barber, M. E.	50.00	99.75	2.25	2.50	99.50
Barker, G. A. & Austin L. Lord	100.00	100.25	2.25	2.00	100.50
Barnard, Kate S.	200.00	200.98	4.25	4.00	201.23
Barton, A. J.	75.00	94.40	2.13	.....	96.53
Baxter, Emma	75.00	75.11	1.75	1.75	75.11
Baxter, Nellie E.	50.00	50.00	1.25	1.00	50.25
Benedix, Albin	100.00	102.14	2.29	3.00	101.43
Berry, Charles S.	100.00	115.07	2.55	3.00	114.62
Beveridge, John	150.00	150.45	3.25	3.00	150.70
Birch	50.00	53.46	1.31	1.50	53.27
Blake, John A.	200.00	200.00	4.25	4.00	200.25
Blake, John H.	100.00	125.92	2.75	3.00	125.67
Blake, John H. (Flowers)	100.00	126.77	2.77	3.00	126.54
Blake, Samuel	100.00	185.44	3.95	4.50	184.89
Blenkhorn, Mary	100.00	100.42	2.25	2.50	100.17
Blood, Samuel	50.00	77.55	1.79	2.00	77.34
Bolles, Chester A.	75.00	75.63	1.75	1.75	75.63
Bomer, Caroline E.	100.00	143.42	3.11	4.00	142.53

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Bond, Hannah S.	75.00	78.48	1.81	2.00	78.29
Bone, Alice H.	50.00	50.18	1.25	1.25	50.18
Boone, Rev. Daniel	100.00	100.00	2.25	2.00	100.25
Bournazos, Stephen	100.00	100.21	2.25	2.00	100.46
Bouzianis, James	150.00	150.00	3.25	2.00	151.25
Bowen, Mary	50.00	51.12	1.27	1.50	50.89
Boynton, Warren	50.00	50.79	1.26	1.50	50.55
Bray, Patience H.,	100.00	136.05	2.97	3.00	136.02
Brocklebank, Eunice	50.00	50.00	1.25	1.25	50.00
Brocklebank, Jeremiah	50.00	50.00	1.25	1.20	50.05
Brocklebank, William	50.00	50.00	1.25	1.20	50.05
Brown, Aaron F.	50.00	144.53	3.39	3.00	144.92
Brown, Benjamin C.	100.00	130.17	1.85	.....	132.02
Brown, Charles E.	150.00	163.93	3.51	3.00	164.44
Brown, Everett K. & Margaretta	100.00	120.20	2.65	3.00	119.94
Brown, E. Newton	100.00	102.19	2.29	3.00	101.48
Brown, Gardner A.	200.00	204.59	4.33	4.50	204.42
Brown, George	50.00	53.39	1.31	1.50	53.20
Brown, George B.	200.00	207.51	4.40	4.00	207.91
Brown, H. B.	75.00	95.60	2.16	2.25	95.51
Brown, John A.	150.00	159.25	2.43	4.50	157.18
Brown, John Allen	100.00	163.15	3.51	4.00	162.66
Brown, John B.	100.00	160.59	3.71	4.00	160.30
Brown, John H.	125.00	139.24	3.03	3.50	138.77
Brown, John M.	100.00	104.41	2.34	2.50	104.25
Brown, Lucy H.	100.00	235.83	4.96	5.00	235.79
Brown, Thomas	100.00	136.83	2.98	4.00	135.81
Brown, William G.	100.00	210.30	4.45	5.00	209.75
Buckley, Arthur	50.00	50.00	1.25	1.00	50.25
Burke, Michael	100.00	100.21	2.25	2.00	100.46
Burnham, Arthur F.	150.00	150.00	3.25	3.00	150.25
Burnham, John A.	75.00	94.40	2.13	2.25	94.28
Burnham, Newell	100.00	100.00	2.25	2.00	100.25
Burnham, William F.	100.00	100.16	2.25	2.25	100.16
Byrd, Olive	100.00	102.23	2.29	2.00	102.52
Caldwell, Colonel Luther	100.00	100.04	2.25	2.25	100.04
Caldwell	100.00	178.39	4.06	3.75	178.70
Caldwell, Eben	100.00	141.52	3.43	3.50	141.45
Caldwell, F. H.	50.00	58.07	1.41	1.20	58.28
Caldwell, Jennet F.	150.00	376.39	7.77	8.00	376.16
Caldwell, Luther	100.00	100.00	2.25	2.25	100.00
Caldwell, Sylvanus	100.00	128.86	2.82	3.00	128.68
Caldwell, Watson H.	75.00	110.17	2.45	2.25	110.37
Cameron, Margaret	50.00	50.00	1.25	1.20	50.05
Canney, Sylvanus F.	100.00	114.00	2.53	2.50	114.03
Carey, Michael	100.00	100.00	2.25	2.25	100.00
Carpenter, E. M.	75.00	75.86	1.76	1.50	76.12
Caverly	100.00	125.43	2.75	3.00	125.18

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Chalmers, James	100.00	103.08	2.31	2.75	102.64
Chalmers, Charles M.	100.00	125.25	2.75	3.00	125.00
Chapman, Clifford F.	100.00	100.00	2.25	2.25	100.00
Chapman, Edward L.	50.00	50.00	1.25	1.20	50.05
Chapman, Thomas T.	50.00	52.73	1.30	1.25	52.78
Chapman, William A.	50.00	50.00	1.25	1.20	50.05
Choate, Henry	50.00	50.00	1.25	1.20	50.05
Choate, John	75.00	77.86	1.80	1.75	77.91
Choate, Jonathan L.	150.00	206.42	4.37	5.00	205.79
Christian, Florence	50.00	50.00	1.25	1.20	50.05
Cilley, John D.	100.00	168.01	3.61	4.00	167.62
Clarke, Catherine	100.00	216.28	4.57	6.00	214.85
Clarke, Daniel	100.00	169.79	3.64	4.00	169.43
Clarke, Phillip E.	150.00	166.47	3.57	4.00	166.04
Coburn	200.00	564.60	11.79	9.00	567.39
Coburn, Lucy C.	200.00	576.25	16.02	10.00	582.27
Cogswell	200.00	735.87	15.21	14.00	737.08
Cogswell, E. & T. F.	100.00	125.18	2.75	3.00	124.93
Collins, Abbie	50.00	50.00	1.25	1.20	50.05
Comeau, Eddie	75.00	75.48	1.76	1.75	75.49
Comeau, George A.	75.00	82.31	1.50	2.00	81.81
Conant, Cora B.	50.00	50.00	1.25	1.20	50.05
Conant, Florence L.	50.00	50.00	1.25	1.25	50.00
Condon, Thomas E.	150.00	154.26	3.33	3.00	154.59
Cook, Jennie B.	50.00	50.00	1.25	1.00	50.25
Cook, John	50.00	61.06	1.47	1.20	61.33
Cowles, Eunice Caldwell	300.00	495.86	10.41	10.00	496.27
Cowperthwaite, Elmer S.	100.00	100.21	2.25	2.20	100.26
Cowperthwaite, Gladys	50.00	50.00	1.25	1.10	50.15
Critchley, W. W.	50.00	50.07	1.25	1.20	50.12
Cromor, Wallace S.	100.00	100.00	2.25	2.00	100.25
Crossley, Harry	50.00	50.29	1.25	1.25	50.29
Crossman, Charles H.	100.00	100.21	2.25	2.20	100.26
Crossman, Claude L.	150.00	158.24	3.41	.....	161.65
Cutler, Charles	100.00	200.83	4.26	4.25	200.84
Cynkus, Anthony	150.00	150.00	3.25	3.00	150.25
Czupryna, Stanley	150.00	150.33	3.26	3.00	150.59
Damon, Edwin H.	100.00	124.58	2.74	3.00	124.32
Damon, Harry K. & Robert W. Bolles	150.00	159.35	3.44	3.00	159.79
Davidson, Sarah Goodhue	50.00	50.59	1.26	1.10	50.75
Davis, Edward	100.00	101.67	2.28	2.00	101.95
Davis, Hulda	100.00	100.55	2.26	.....	102.81
Dawson	100.00	161.43	3.48	4.00	160.91
Day, Charles G.	100.00	101.15	2.27	2.00	101.42
Dobson, Clara B.	100.00	109.34	2.44	4.00	107.78
Dodge, Grace M.	100.00	108.70	2.42	3.00	108.12

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Dodge, Harry K.	100.00	208.02	4.41	5.00	207.43
Dodge, Ignatius	50.00	50.00	1.25	1.10	50.15
Dodge, James P.	50.00	52.14	1.29	1.50	51.93
Dodge, John A.	100.00	100.21	2.25	2.00	100.46
Dodge, Martha A.	50.00	50.00	1.25	1.10	50.15
Dodge, Richard F.	100.00	222.58	4.95	5.00	222.53
Donlon, Patrick	40.00	43.48	1.12	1.00	43.60
Dorr, Abbie J.	75.00	76.10	1.77	1.50	76.37
Doughty, Howard N.	50.00	50.52	1.26	1.25	50.53
Douglas, John W.	100.00	101.28	2.27	2.00	101.55
Dow, Arthur & Minnie	100.00	102.57	2.30	3.00	101.87
Dow, David F.	100.00	101.57	2.28	2.50	101.35
Downie, Susan L.	100.00	115.67	2.56	3.00	115.23
Duckworth, William	150.00	214.37	4.79	5.00	214.16
Dudley, Josiah	100.00	140.43	3.31	4.00	139.74
Dunham, Bessie	50.00	51.37	1.28	1.25	51.40
Dunnells, Mary R.	75.00	75.00	1.75	1.75	75.00
Durgin, Sarah E.	100.00	155.70	3.61	3.00	156.31
Dziadul, Anna	150.00	150.33	3.26	3.00	150.59
Ellis, George W.	150.00	150.88	3.26	3.00	151.14
Ellsworth, Benjamin	100.00	106.20	2.37	2.50	106.07
Erickson, Albin	150.00	150.00	3.25	3.00	150.25
Estes	150.00	151.26	3.27	4.00	150.53
Fall, George	75.00	75.82	1.76	2.58	75.00
Fall, William H.	100.00	100.61	2.26	2.00	100.87
Farley	100.00	223.96	4.97	5.00	223.93
Farley, Eunice & Elizabeth	50.00	68.06	1.61	1.50	68.17
Farley, George E.	100.00	106.63	2.38	3.00	106.01
Farley, Nathaniel R.	100.00	113.31	2.52	3.00	112.83
Farley, Pauline T.	100.00	153.54	3.32	3.25	153.61
Fellows, Abbie M.	150.00	151.25	3.27	3.00	151.52
Fellows, Alonzo B.	150.00	150.57	3.26	3.00	150.83
Fellows, Daniel H.	100.00	126.28	2.77	3.00	126.05
Fields, Mary M.	50.00	100.67	2.26	1.90	101.03
Fleming, Mary E. & Winifred M. Millard	50.00	50.00	1.25	1.10	50.15
Flitner, Isaac	150.00	150.94	3.26	3.25	150.95
Foss, Eliza A.	50.00	50.00	1.25	1.25	50.00
Foss, John C.	100.00	101.59	2.28	2.20	101.67
Foster, Benjamin F.	100.00	128.14	2.81	3.00	127.95
Foster, Cyrus	50.00	50.00	1.25	1.10	50.15
Foster, Mary A.	50.00	50.00	1.25	1.10	50.15
Foster, Richard R.	100.00	101.69	2.28	2.50	101.47
Fraser, Nora	50.00	50.00	1.25	1.25	50.00
Fraser, William	100.00	100.00	2.25	2.25	100.00
Galbraith, John	100.00	103.53	2.32	3.00	102.85

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Galbraith, John & Mary E. (Flowers)	100.00	138.94	3.02	2.50	139.46
Gallagher, James E.	100.00	102.16	2.29	2.25	102.20
Gallagher, John	150.00	157.01	3.39	3.30	157.10
Gallagher, Thomas	150.00	155.48	3.36	3.50	155.34
Garrette, Mrs. Harry W. E.	100.00	100.00	2.25	2.00	100.25
Giddings	100.00	232.60	5.15	4.50	233.25
Giddings, Charles W.	150.00	209.82	4.44	4.50	209.76
Gilmore, George H.	50.00	88.65	2.02	2.00	88.67
Gilmore, Robert	200.00	427.96	9.05	8.00	429.01
Glasier, Richard R.	50.00	50.40	1.26	1.25	50.41
Goodhue, Charles E.	100.00	100.91	2.26	2.25	100.92
Goodhue, John W.	100.00	115.03	2.55	3.00	114.58
Goodhue, Samuel J.	50.00	65.61	1.56	1.75	65.42
Goodwin, Silas Henry	100.00	103.89	2.32	2.50	103.71
Gordon, Lillian L.	100.00	100.55	2.26	2.00	100.81
Goss, Charles H.	50.00	50.27	1.25	1.10	50.42
Gould, William P. & Arthur W.	100.00	190.23	4.30	4.00	190.53
Gove, Mary E.	150.00	151.40	3.28	4.00	150.68
Grant, Daniel A.	50.00	50.00	1.25	1.10	50.15
Gone, Robert	50.00	50.00	1.25	1.10	50.15
Gray, Elizabeth	150.00	152.19	3.29	2.00	153.48
Grant, Ephreim	50.00	50.00	1.25	1.10	50.15
Gray & Gracey	100.00	100.07	2.25	2.25	100.07
Greasley, William D.	50.00	50.02	1.25	1.10	50.17
Green, George H.	100.00	100.81	2.26	3.00	100.07
Grew, Mrs. William	100.00	100.00	2.25	2.00	100.25
Griffin, James	100.00	141.90	3.08	3.00	141.98
Gwinn, Sarah M.	50.00	50.00	1.25	1.10	50.15
Hanson, Martha E.	200.00	381.58	8.13	8.00	381.71
Hardy, Lois	100.00	107.75	2.40	3.00	107.15
Harris, Daniel R.	100.00	101.37	2.28	3.00	100.65
Harris, Moses	100.00	104.88	2.34	3.00	104.22
Harris, Susan M.	100.00	100.26	2.25	2.00	100.51
Harris, William J. & Emma A. Dodge	100.00	113.19	2.51	2.50	113.20
Hart, George	100.00	100.00	2.25	2.00	100.25
Haskell, George	300.00	552.68	11.55	7.00	557.23
Haskell, Mary	50.00	61.09	1.47	2.00	60.56
Haskell, William & Abigail	50.00	51.16	1.27	1.77	50.66
Hawkes, William W.	100.00	109.87	2.44	3.00	109.31
Hayes, Rebecca H.	50.00	50.00	1.25	1.15	50.10
Hayes, Smith E.	50.00	50.00	1.25	1.15	50.10
Henley, J. B.	150.00	150.00	3.25	3.00	150.25
Heard, William	100.00	137.56	3.00	3.00	137.56
Hebb, Horace & William Hawkes	150.00	150.00	3.25	3.00	150.25

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Hibbert, Martha	50.00	50.00	1.25	1.15	50.10
Hill, John H.	100.00	100.00	2.25	2.20	100.05
Hills, Lillian C.	100.00	104.73	2.34	2.00	105.07
Hills, Sarah	75.00	75.92	1.76	1.75	75.93
Hodgkins, Caroline E.	50.00	50.78	1.26	1.50	50.54
Hodgkins, Daniel L.	54.34	55.13	1.35	1.15	55.33
Hodgkins, George E.	150.00	151.19	3.27	3.00	151.46
Holland, Thomas	100.00	187.66	4.25	4.00	187.91
Holmes, Henry S.	50.00	117.10	2.59	3.00	116.69
Hood, Robin	150.00	151.15	3.27	3.00	151.42
Horton, Joseph I.	100.00	100.29	2.25	2.00	100.54
Hovey	100.00	199.56	4.24	4.50	199.30
Howard, Martha P.	50.00	50.36	1.26	1.15	50.47
Howard, Stanley	100.00	100.00	2.25	2.00	100.25
Howe, Emerson	100.00	149.48	3.24	3.00	149.72
Hubbard, Aaron W.	75.00	78.41	1.82	3.00	77.23
Howe, Theodore C.	100.00	205.80	4.61	5.00	205.41
Huckins, J. A.	100.00	128.38	2.82	3.00	128.20
Huckins, Joseph A. (Flowers)	100.00	105.54	2.36	.....	107.90
Huckins, Nellie Bancroft	100.00	112.00	2.49	.....	114.49
Hugard, Grace M.	100.00	104.09	2.33	3.00	103.42
Hudgens, Seymour I.	100.00	100.00	2.25	2.20	100.05
Hunt, Lucy A.	100.00	140.70	3.06	3.00	140.76
Hurcomb, Thomas	50.00	50.17	1.25	1.25	50.17
Hutchinson, Lester H.	150.00	150.32	3.26	3.00	150.58
Iwic, Michelina	100.00	100.00	2.25	2.00	100.25
Isley, Florence	50.00	50.16	1.25	1.00	50.41
Jenkins, Rees	75.00	100.77	2.26	2.20	100.83
Jewett, Edward W.	100.00	106.05	2.37	2.50	105.92
Jewett, L. S. & E. B.	250.00	349.97	7.50	8.00	349.47
Jewett, Nathan	275.00	289.14	6.03	16.00	279.17
Jodrey, Albert	100.00	100.00	2.25	2.15	100.10
Johnson, John A.	100.00	151.58	3.28	4.00	150.86
Johnson, Joseph	50.00	50.25	1.25	1.00	50.50
Jordan, Robert J.	100.00	100.25	2.26	2.10	100.41
Karol, Stanley M.	150.00	150.00	3.25	3.00	150.25
Kelly, Charles M.	100.00	100.21	2.25	2.20	100.26
Kendall, James H.	100.00	161.23	3.47	3.00	161.70
Kennedy, Ethel L.	100.00	122.76	2.70	3.00	122.46
Kimball, Charlotte M.	100.00	119.90	2.64	3.00	119.54
Kimball, Eben	100.00	300.70	6.26	7.00	299.96
Kinsman	50.00	93.40	2.12	2.00	93.52
Kinsman, George	100.00	232.38	4.90	5.00	232.28
Kimball, Harriet L.	100.00	267.54	5.60	6.00	267.14
Kimball, John C.	300.00	345.53	7.41	7.00	345.94

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Kimball, John C.	100.00	100.00	2.25	2.15	100.10
Kimball, N. S. & Eben	100.00	100.00	2.25	2.15	100.10
Kimball, William	75.00	76.47	1.78	2.00	76.25
Kinsman, Aaron	50.00	53.97	1.32	1.10	54.19
Kinsman, Gustavus	100.00	102.49	2.30	3.00	101.79
Kinsman, J. Farley	100.00	203.66	4.32	4.00	203.98
Kinsman, Joanna	100.00	156.41	3.38	3.50	156.29
Kinsman, William H.	100.00	124.34	2.74	3.00	124.08
Kinsman, William	166.60	188.37	4.27	4.00	188.64
Kippen, Florence M. & Sadie P. Goldthrop	100.00	100.36	2.26	2.50	100.12
Kobas, Adam	150.00	150.00	3.25	3.00	150.25
Kozacki, Julia	150.00	150.50	3.32	3.00	150.82
Lakeman, Charlotte L.	100.00	100.41	2.25	2.00	100.66
Lakeman, Hardy	50.00	50.00	1.25	1.10	50.15
Lakeman, Martha	50.00	98.64	2.22	2.00	98.86
Lakeman, Maxwell	100.00	107.17	2.39	3.00	106.56
Lamson, John B.	50.00	95.25	2.15	2.00	95.40
Lane, Doris M. & Sybil M. Todd & Kathleen Meserve	100.00	100.00	2.25	2.00	100.25
Lane, John	50.00	50.00	1.25	1.10	50.15
Lathrop, Edwin C.	100.00	111.24	2.47	2.50	111.21
Lavalette, William H.	150.00	151.87	3.53	3.00	152.40
Lay, Elsie M.	100.00	101.91	2.28	2.50	101.69
Lemieux, Achelle	100.00	100.05	2.25	2.25	100.05
Lindberg, Marcius	50.00	50.09	1.25	1.10	50.24
Lord, Aaron	75.00	80.37	1.85	1.75	80.47
Lord, Asa	50.00	54.98	1.35	1.25	55.08
Lord, Caroline E.	100.00	109.25	2.68	3.00	108.93
Lord, Ezra	100.00	225.22	4.75	5.00	224.97
Lord, Frank H.	100.00	109.21	2.43	3.00	108.64
Lord, George A.	50.00	50.14	1.25	1.00	50.39
Lord, George E.	100.00	185.31	3.95	4.00	185.26
Lord, Josiah & Lydia H.	100.00	207.52	4.41	5.00	206.93
Lord, Lucy Slade	100.00	109.87	2.44	3.00	109.31
Lord, Luther	100.00	182.82	3.90	4.00	182.72
Lord, Nathaniel, Jr.	75.00	77.02	1.79	1.70	77.11
Lord, Thomas H. & Lucretia S.	100.00	100.00	2.25	2.10	100.15
Lord, Walter E.	100.00	139.86	3.04	3.00	139.90
Lord & Bowie	75.00	88.43	2.01	2.00	88.44
Low, Winthrop	50.00	52.46	1.29	1.10	52.65
Lowe, David	25.00	26.08	.77	.50	26.35
Lummus, Abraham	100.00	108.03	2.41	2.50	107.94
Maciejowski, Frank	150.00	150.75	3.26	3.00	151.01
Maher, Elizabeth J.	100.00	102.80	2.30	2.00	103.10
Maine, Mary Butler	150.00	159.89	3.44	3.25	160.08

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Malenfant, Marie	75.00	75.00	1.75	1.75	75.00
Mallard, Albert D.	50.00	50.00	1.25	1.10	50.15
Mann, George A.	100.00	104.60	2.34	3.00	103.94
Mann, Maria	75.00	92.15	2.09	2.00	92.24
Marlin, Daniel	75.00	75.18	1.82	2.00	75.00
Marshall, Joseph	50.00	50.05	1.25	1.10	50.20
Marshall, Mary E.	100.00	118.86	2.62	3.00	118.48
Martel, Joseph	100.00	100.21	2.25	2.00	100.46
Martin, Everard H.	100.00	101.17	2.27	2.25	101.19
Mayes, William	100.00	100.70	2.26	2.50	100.46
Mellor, John	300.00	304.91	6.34	6.00	305.25
Merrill & Kimball	100.00	128.14	2.81	.....	130.95
Merson, Henry	150.00	151.19	3.27	3.00	151.46
Millett & Kimball	200.00	244.55	5.14	6.00	243.69
Milnes, James E.	50.00	50.49	1.25	1.25	50.49
Mitchell, William A.	100.00	107.81	2.40	3.00	107.21
Morehouse, Mary F.	75.00	79.54	1.84	1.50	79.88
Morrill, Edward	50.00	50.00	1.25	1.10	50.15
Morris, Franklin G.	100.00	156.43	3.37	3.50	156.30
Mulica, Julia & Kostanty	150.00	150.25	3.25	3.00	150.50
Murray, Frank T.	100.00	102.70	2.30	3.00	102.00
McIntire, Dexter	50.00	51.20	1.27	2.25	50.22
Mulholland, Mary M.	106.70	106.70	2.38	.....	109.08
Nelson, Per	150.00	151.11	3.37	3.00	151.48
Newcomb, Mrs. Jean M.	75.00	76.15	1.85	3.00	75.00
Newman, Abby L.	150.00	152.74	3.30	3.50	152.54
Newman, Benjamin	100.00	141.47	3.08	3.50	141.05
Nichols, Summer	100.00	100.38	2.26	2.00	100.64
Nickerson, Esther	100.00	100.00	2.25	2.21	100.04
Nourse, John A.	400.00	409.74	8.44	10.00	408.18
Nourse, S. Sophia	100.00	118.76	2.62	3.00	118.38
Noyes & Damon	100.00	111.00	2.47	2.50	110.07
Ordway, Henry S.	75.00	75.41	1.76	1.75	75.42
Palmer, Charles	100.00	125.24	2.75	6.00	121.99
Parsons, Hannah	50.00	94.37	2.14	2.25	94.26
Patterson, Mary J.	100.00	137.02	2.99	3.00	137.01
Peabody, Johnanna	50.00	51.30	1.28	1.25	51.33
Peabody, Moses & Ezekiel	100.00	171.34	3.68	4.00	171.02
Pearson, Hannah H.	50.00	91.15	2.07	2.25	90.97
Peatfield, Hannah M	50.00	144.22	3.13	3.50	143.85
Peatfield, Mary E.	100.00	129.28	2.83	3.00	129.11
Perkins & Chapman	150.00	258.14	5.41	6.00	257.55
Perley, Mary E.	50.00	50.00	1.25	1.25	50.00
Phillips, Herbert W.	100.00	100.00	2.25	2.10	100.15
Phillips, Moritz B.	350.00	369.26	7.63	14.00	362.89

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Pickard, Chester & Mary	100.00	100.16	2.25	2.00	100.41
Pickard, Ernest	50.00	50.00	1.25	1.10	50.15
Pinder, Caroline F.	50.00	50.00	1.25	1.10	50.15
Pingree	75.00	172.57	3.70	4.00	172.27
Plouff	50.00	61.41	1.48	1.50	61.39
Plouff, Clara F.	50.00	50.02	1.25	1.10	50.17
Porter, Peter F.	150.00	150.21	3.25	3.00	150.46
Porter, Winnibelle	100.00	120.89	2.66	3.00	120.55
Potter	100.00	165.79	3.56	3.00	166.35
Prescott, Jeremiah	75.00	75.47	1.76	1.50	75.73
Purington, Abbey J.	100.00	178.96	3.82	4.00	178.78
Rathe, Walter E.	50.00	50.09	1.25	1.10	50.24
Reilly, John A. & Annie	50.00	52.15	1.29	1.50	51.94
Reilly, William P.	50.00	50.00	1.25	1.10	50.15
Ricker, Eliza J.	75.00	77.09	1.79	1.50	77.38
Rigby, Jane	100.00	103.19	2.31	2.25	103.25
Roberts, Alice A.	100.00	102.89	2.30	2.00	103.19
Roberts, Mary E.	100.00	137.98	3.00	3.00	137.98
Roberts, Sally	100.00	201.10	4.27	5.00	200.37
Robinson, Lawrence (Mrs.)	100.00	100.23	2.25	2.00	100.48
Rogers & Jewett	50.00	86.51	1.98	2.00	86.49
Rogers & Johnson	100.00	120.53	2.66	3.00	120.19
Ross, Martha E.	150.00	155.51	3.36	3.50	155.37
Russ, Emily E.	100.00	100.00	2.25	2.00	100.25
Russell, Arthur	200.00	207.78	4.40	7.00	205.18
Russell, Daniel S.	100.00	122.06	2.69	3.00	121.75
Russell, David & Susan	50.00	50.06	1.25	1.10	50.21
Russell, Foster Heirs	100.00	100.00	2.25	2.00	100.25
Russell, Henry F.	100.00	168.29	3.61	3.00	168.90
Russell, William H.	50.00	50.77	1.26	1.25	50.78
Rust, Kate	100.00	105.01	2.35	2.50	104.86
Rust, William L.	50.00	50.50	1.26	1.25	50.51
Saunders & Willett	100.00	122.55	2.70	3.00	122.25
Sayward, Harry	50.00	50.00	1.25	1.00	50.25
Scanks, Jacob	50.00	50.00	1.25	1.00	50.25
Schofield, George A.	100.00	100.21	2.25	2.00	100.46
Scotton, Eliza	100.00	104.48	2.34	2.50	104.32
Senior, Seth	50.00	61.31	1.48	2.00	60.79
Seward, Sarah A.	100.00	191.62	4.08	4.00	191.70
Shatswell, Nathaniel	100.00	172.04	3.69	4.50	171.23
Shaw, Walter J.	150.00	152.45	3.30	3.00	152.75
Sheppard, Arthur	50.00	50.00	1.25	1.00	50.25
Sheppard, James H.	50.00	51.71	1.28	1.50	51.49
Sheppard, Walter	50.00	54.68	1.34	1.50	54.52
Shepperson, Harriet	100.00	102.46	2.30	2.00	102.76
Simms, Nellie B.	50.00	50.00	1.25	1.00	50.25

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Simmons, Susanna	50.00	51.29	1.27	1.00	51.56
Smith, Caroline L.	100.00	135.77	2.96	3.00	135.73
Smith, Elizabeth L.	100.00	117.96	2.60	3.00	117.56
Smith, Ernest J. & Elizabeth C.	100.00	110.70	2.46	.....	113.16
Smith, Harry P.	100.00	104.34	2.33	3.00	103.67
Smith, Jeremiah & Family	100.00	103.43	2.32	3.00	102.75
Smith, Lemuel	50.00	52.46	1.30	1.75	52.01
Smith, Nellie	100.00	100.00	2.25	2.00	100.25
Smith, Olive P.	100.00	154.58	3.34	3.00	154.92
Soper, M. & E.	100.00	100.38	2.26	2.00	100.64
Spaulding, Henry S.	50.00	50.15	1.25	1.00	50.40
Spears, Oscar Kippin	75.00	75.00	1.75	1.50	75.25
Spencer, Robert A.	50.00	50.00	1.25	1.00	50.25
Spiller, George	300.00	568.42	11.62	10.00	570.04
Spiller, Jennie M.	50.00	52.26	1.29	1.50	52.05
Spiller, Jerry	100.00	100.70	2.26	2.50	100.46
Spiller, Joseph	50.00	66.87	1.58	1.50	66.95
Spiller, Lucy F.	50.00	76.17	1.77	2.00	75.94
Spiller, William A.	50.00	50.00	1.25	1.00	50.25
Spinney, Eugene	100.00	217.28	4.59	5.00	216.87
Stackpole, Elmer E.	100.00	130.24	2.85	3.00	130.09
Stackpole, Josiah	50.00	50.26	1.25	1.25	50.26
Stackpole, William A. & Ida M.	125.00	177.21	3.79	4.00	177.00
Staniford	50.00	223.42	4.71	5.00	223.13
Staniford, Mary J. Est.	100.00	105.41	2.35	2.50	105.26
Staniford-Curtis	100.00	109.65	2.44	2.00	110.09
Stewart, Martha J.	50.00	50.29	1.25	1.25	50.29
Stone, Alice A.	100.00	117.58	2.60	2.50	117.68
Stone, Edward R.	100.00	100.00	2.25	2.15	100.10
Stone, H. Ernest	150.00	152.74	3.30	3.00	153.04
Stone, E. Maria	75.00	94.32	2.13	2.50	93.95
Stone, Robert	50.00	51.38	1.27	2.00	50.65
Sullivan, John J. Mrs.	100.00	123.59	2.72	3.00	123.31
Surrett, Joseph	150.00	151.66	3.27	3.00	151.93
Sutton, Capt. Richard	150.00	150.83	3.26	3.00	151.09
Swan, Isaac	100.00	100.55	2.26	2.00	100.81
Swan, Isaac (Flowers)	100.00	102.55	2.27	2.00	102.82
Tahney, Dominick	100.00	103.30	2.31	5.00	100.61
Taylor, Mary J.	100.00	100.36	2.25	2.50	100.11
Tenney, Ward F.	50.00	62.82	1.50	1.50	62.82
Theriault, Arcade J.	150.00	153.53	3.32	3.00	153.85
Theriault, Louis	100.00	100.63	2.26	2.00	100.89
Thompson, Fred O.	50.00	50.00	1.25	1.00	50.25
Thurston, Rebecca	65.00	66.66	1.58	1.50	66.74
Tonge, Henry F.	50.00	50.37	1.25	1.00	50.62
Towle, Susan	50.00	50.00	1.25	1.00	50.25
Trow	300.00	664.79	13.54	10.00	668.33

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Twombley, Sarah E.	100.00	134.60	2.94	3.00	134.54
Tyler, Emily W.	100.00	148.21	3.21	3.25	148.17
Tyler, Sophia A. & A. W. Dodge	100.00	126.11	2.77	3.00	125.88
Underhill, N. Rawson	100.00	100.00	2.25	2.00	100.25
Varrell	200.00	519.74	10.64	12.00	518.38
Wade, Annie P.	50.00	50.00	1.26	1.25	50.61
Wade, Annie G. & Francis C.	100.00	100.00	2.25	2.00	100.25
Wade, Martha E.	200.00	200.42	4.25	3.00	201.67
Wait, Joseph & Sons	500.00	519.47	10.63	12.00	518.10
Waite, Luther	150.00	151.96	3.28	3.00	152.24
Wales, F. H. Mrs.	50.00	50.00	1.25	1.00	50.25
Wallace, John	100.00	100.24	2.25	2.25	100.24
Wardell, Moses	200.00	280.67	5.85	7.00	279.52
Waymouth, Grace C.	150.00	150.00	3.25	3.00	150.25
Weeks, Charles D. Mrs.	100.00	136.89	2.98	3.00	136.87
Weeks, Frances P.	50.00	71.71	1.68	1.50	71.89
Welch, Mrs. E. H.	100.00	176.18	3.77	4.00	175.95
Wells, Charles H.	75.00	75.08	1.75	1.50	75.33
Wells, Daniel H.	75.00	89.10	2.03	.....	91.13
Wentworth, Etta L.	100.00	124.46	1.73	3.00	123.19
Whalen, Alice M. & Martha M. Scott	150.00	153.57	3.32	.....	156.89
White, William	50.00	50.06	1.25	1.00	50.31
Whittier, Maynard	100.00	103.86	2.32	3.00	103.18
Wildes, Frank P.	100.00	111.82	2.48	2.50	111.80
Willcomb	60.00	100.61	2.26	2.50	100.37
Willcomb, Mrs. Charles S.	100.00	116.01	2.57	2.00	115.58
Willcomb, Eva C.	100.00	102.58	2.30	3.00	101.88
Willcomb, Frederick	100.00	112.02	1.49	2.50	111.01
Willcomb, Henry P.	150.00	151.69	2.28	3.00	150.97
Willis & Stacy	100.00	186.17	3.97	3.00	187.14
Willcomb, Captain Joseph W.	200.00	255.94	5.36	5.00	256.30
Wilson, John T.	100.00	101.24	2.27	1.50	102.01
Winch, Susan E.	50.00	50.10	1.25	1.25	50.10
Wise, John	50.00	50.94	1.26	1.25	50.95
Wittnebar, Mrs. C. W.	150.00	157.26	3.39	9.00	151.65
Woods, Chalmers	200.00	200.00	4.25	4.00	200.25
Woods, Joseph F.	100.00	100.00	2.25	2.00	100.25
Woodbury, Andre	150.00	153.48	3.31	3.00	153.79
Woodworth, William H.	100.00	140.92	3.06	3.00	140.98
Young	25.00	27.23	.79	.50	27.52
	$48807.64	$60949.75	$1345.29	$1357.86	$60937.18

NEW FUNDS

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Johnson, Adolph		150.00	1.50		151.50
Paige, Frank		100.00	.67		100.67
Campbell, Donald		100.00	.67		100.67
Campbell, Katherine		100.00	.67		100.67
Stewart, James		100.00	.67		100.67
Richardson, Jerome		150.00	.75		150.75
Lawson, Beda C.		150.00	.75		150.75
Kmiech, Stanley		100.00	.67		100.67
Langdon, Mary S.		150.00			150.00
Lovell, C. L.		150.00			150.00
Emerton, Fred		150.00			150.00
Soffron, George		150.00			150.00
Bumpus, Henry W.		150.00			150.00
Soffron, Stephen		150.00			150.00
Mann, Maria		75.00			75.00
Lazaropoulos, Paniogiota		100.00			100.00
Davis, Harry O.		150.00			150.00
Willett-Roberts		150.00			150.00
Soffron, Peter		150.00			150.00
Soffron, Thomas		150.00			150.00
Crane, Florence H.		175.00			175.00
Everitt, Helen		100.00			100.00

ADDITIONS

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
McIntire, Dexter		25.00	.17		25.17
McIntire, Dexter		75.00			75.00
Allen, Prince A.		150.00			150.00
Mulholland, Mary M.		43.30			43.30
Hutchinson, Lester H.		50.00			50.00
Dodge, Ignatius		60.00			60.00
		$64253.05	$1351.81	$1357.86	$64247.00

CEMETERY TRUST FUNDS

Receipts

Balance, January 1, 1947	$60,949.75
New Funds	3,303.30
Income	1,351.81
	$65.604.86

Expenditures

Paid for Care of Lots	$ 1,357.86
Balance, December 31, 1947	$64,247.00

Investment Account

Ipswich Savings, Account	$39,247.00
Five (5) $5,000.00 Series G. War Savings Bonds	25,000.00
	$64,247.00

Income Account

Ipswich Savings Bank	$ 726.81
Interest on War Savings Bank	625.00
	$ 1,351.81

JOHN E. GRANT,

Treasurer.

Brown School Fund

Report for the Year 1947

Income:

Balance January 1, 1947	$3,208.30
Interest credited during the year, being for the period Feb. 1, 1946 to July 31, 1947	110.62
	$3,318.92

Expenditures:

Paid to A. B. C. Mulholland for the transportation of the school children of Candlewood	$ 90.00
Balance, December 31, 1947	3,228.92
	$3,318.92

Respectfully submitted,

CHESTER A. BOLLES

J. W. HORTON

PERRY SMITH

Trustees

January 10, 1948

January , 1948

I hereby certify that I have this day examined the accounts of the Brown School Fund and that I find them to be correct and in accordance with the above report.

BRAINARD C. WALLACE,

Town Accountant.

Burley Education Fund

The Trustees of the Burley Education Fund herewith submit their one hundred twenty-second annual report:

Funds in their hands January 1, 1948 are as follows:

Deposited in Salem Savings Bank	$ 935.24
Deposited in Salem Five Cents Savings Bank	824.62
Deposited in Ipswich Savings Bank	2,454.48
Deposited in Ipswich Savings Bank— Caldwell Fund	1,601.90
Ipswich Co-operative Bank, Matured Certificate	1,000.00
15 shares Boston & Maine R.R., common stock	1,500.00
3 shares Boston & Maine R.R., prior pref. stock	300.00
	$8,616.24

The income from funds for the year 1947 is as follows:

Interest Salem Savings Bank	$ 22.94
Interest Salem Five Cents Savings Bank	20.23
Interest Ipswich Savings Bank	48.00
Interest Ipswich Savings Bank, Caldwell Fund	31.56
Dividend Ipswich Co-operative Bank	25.00
	$ 147.73
Expended for rent of safe deposit box	6.00
Net income	$ 141.73

Respectfully submitted,

FREDERICK S. WITHAM,

Treasurer.

Manning School Fund

Balance January 1, 1947		$ 974.57
Income:		
Rents	$ 426.00	
Dividends	632.97	
Sale of properties	13,100.00	
Insurance refunds	196.31	
Sale of stock	14.20	14,369.48
		15,344.05
Expenditures:		
Added to Savings Account	54.21	
Surveying property	200.00	
Transfer of property	55.50	
Water and Taxes	131.46	
War Savings Bonds	11,000.00	
Purchase of stock	2,004.18	
Transfer of stock	50.50	
Miscellaneous	51.58	
		13,547.43
Balance December 31, 1947		$ 1,796.62

SECURITIES COMPRISING FUND

	Par Value
15 Shares Patterson Bridge Co.	$ 375.00
6 $1,000. Bonds Peoria & Eastern R. R.	6,000.00
1 $500. Bond Peoria & Eastern R. R.	500.00
2 $50 Bonds Peoria & Eastern R. R.	100.00
1 $500. Bond Mexican R. R. 4%	500.00
1 $100. Bond Mexican R. R.	100.00
3 $1,000. Bonds Mexican R. R. 4½%	3,000.00

1 Certificate U. S. of Mexico	810.00
50 Shares First National Bank of Boston	2,307.25
Deposited in Ipswich Savings Bank	2,751.48
United War Savings Bonds	11,000.00
10 Shares Ipswich Co-operative Bank	2,000.00
25 Shares Chesapeake & Ohio R. R.	1,300.00
	$30,743.73

GEORGE E. HODGKINS,
Treasurer.

R. H. Manning Fund

Amount of Fund January 1, 1947		$18,643.68
Income:		
Ipswich Savings Bank		258.20
Ipswich Co-operative Bank		25.00
		18,926.88
Transfer of stock to Manning School Fund	$3,300.00	
Expenditure: Accrued Interest	4.18	3,304.18
		$15,622.70

SECURITIES COMPRISING FUND

	Par Value
60 Shares Patterson Bridge Co.	$ 1,500.00
10 Shares Ipswich Co-operative Bank	2,000.00
Deposited in Ipswich Savings Bank	12,122.70
	$15,622.70

GEORGE E. HODGKINS,
Treasurer.

Feoffees Of The Grammer School

1947

Cash in First National Bank, January 1, 1947		$3,829.75
Receipts:		
Rents	$6,625.63	
Taxes	8,200.26	
Interest	27.52	
Sale of cottage at Little Neck	3,100.00	17,953.41
		$21,783.16

Expenditures:

Town of Ipswich—	
Principal's salary	$4,000.00
Richard Hodgkins, cutting brush	138.00
Cuthbert Wile, cutting brush	126.65
A.B.C. Mulholland, truck-removing trees and brush	66.75
R. Hodgkins, burning brush	25.00
C. Wile, burning brush	18.98
Damon & Damon, insurance	164.24
A.B.C. Mulholland, labor and material, road repairs	251.40
Arthur Manzer, expenses annual meeting	17.45
C. Wile, mowing playground	36.00
A.B.C. Mulholland, material road repairs	285.00
Louis Phillips, police services	75.60
Anthony Christopher, police services	27.00
Stanley Surpitski, police services	7.20

Joseph Sucharski, police services	9.45	
Joseph Arcisz, police services	9.45	
C. Wile, mowing brush on vacant lots	21.50	
A.B.C. Mulholland, garbage and rubbish removal	500.00	
Wm. Burridge, labor and material on float	132.46	
James McCormack, material float repairs	16.00	
Charles A. Mallard, services as Treasurer	208.00	
Jeffrey House Associates, expenses-semi-annual meeting	23.25	
J. W. Goodhue Corp., material for store repairs	3.16	
C. Wile, reimbursement for injury received	10.00	
Town of Ipswich, Tax on land and store, Little Neck	9,748.60	
Town of Ipswich, Tax on land on Payne Street	20.00	
C. Wile, cutting brush and trees	156.50	
R. Hodgkins, cutting brush and trees	76.50	
A.B.C. Mulholland, labor and material, retaining wall	60.55	
George E. Hodgkins, services as Treasurer	292.00	
Wm. Burridge, labor taking down store	101.00	
C. Wile, labor taking	152.00	
R. Hodgkins, labor taking	192.00	
Town of Ipswich, moth tax	35.00	
		17,007.19
Cash in First National Bank as of December 31, 1947		4,775.97
		$21,783.16

Property in their hands:

Little Neck valued at		$16,500.00
Building		500.00
Cottage on lot No. 168 taken for taxes		183.40
Cash in First National Bank		4,775.97
Cash in Ipswich Savings Bank	$21,739.45	
Interest earned on same	436.95	
		22,176.40
Deposited in Ipswich Savings Bank, Farm account	$4,536.91	
Interest earned on same	91.17	
		4,627.52
5 Series F—U. S. Bonds		3,700.00
		$52,463.29

GEORGE E. HODGKINS,

Treasurer.

AUGUSTINE HEARD FUND OF IPSWICH PUBLIC LIBRARY

Securities issued by	Description	Quantity	Par Value	Value Dec. 31,.1947
Boston & Maine R. R.	Pfd. Stock Class B	3 Shares	$ 300.00	$ 24.00
Detroit Edison Co.	Common Stock	40 Shares	800.00	855.00
Detroit Edison Co.	Common Stock	4 Shares	80.00	85.50
Household Finance Corpn.	Common Stock	35 Shares	None	1200.00
Ipswich Cooperative Bank	Matured Shares	5 Shares	1000.00	1000.00
Ipswich Cooperative Bank	Paid Up Share	1 Share	200.00	200.00
Ipswich Savings Bank	Cash		235.23	235.23
J. C. Penney Co.	Common Stock	15 Shares	None	645.00
Salem Savings Bank	Cash		500.00	500.00
United States of America	G Bond 2½% due 1955	1 Bond—$1000	1000.00	1000.00
United States of America	G Bond 2½% due 1957	1 Bond—$500	500.00	500.00
United States of America	G Bond 2½% due 1958	1 Bond—$500	500.00	500.00
United States Steel Co.	7% Comm. Pfd. Stock	6 Shares	600.00	804.00
Waterloo, Cedar Falls & Northern Ry.	5% Bond due 1982	1 Bond—$800	400.00*	372.50
Waterloo, Cedar Falls & Northern Ry.	Common Stock	20 Shares	None*	90.00
				$8011.23

*Waterloo, Cedar Falls & Northern Ry. bond and stock owned jointly with Treadwell Fund

Income received during 1947 used for Library purposes $ 279.21

Value based on Cost or Market whichever is lower.

HOWARD N. DOUGHTY,
Treasurer Heard Fund.

ELIZABETH R. LATHROP FUND OF IPSWICH PUBLIC LIBRARY

Issued by	Description	Quantity	Par Value	Value Dec. 31, 1947
Ipswich Cooperative Bank	Paid Up Shares	5 Shares	$1000.00	$1000.00
Ipswich Savings Bank	Cash	———	354.90	354.90
United States of America	G Bond 2½% due 1958	1 Bond—$500	500.00	500.00
				$1854.90
Income received during 1947 used for Library purposes				$ 44.58

Value December 31, 1947 based on Cost or Market whichever is lower.

HOWARD N. DOUGHTY,

Treasurer Lathrop Fund.

TREADWELL FUND OF IPSWICH PUBLIC LIBRARY

Securities issued by	Description	Quantity	Par Value	Value Dec. 31, 1947
American Tel. & Tel. Co.	Common Stock	5 Shares	$ 500.00	$ 756.88
American Tel. & Tel. Co.	Common Stock	5 Shares	500.00	756.88
Boston & Albany R. R.	Common Stock	10 Shares	1000.00	1160.00
Boston & Providence R. R.	Common Stock	25 Shares	2500.00	875.00
Chesapeake & Ohio R. R.	Common Stock	10 Shares	250.00	435.00
Corn Products Refg. Co.	Common Stock	10 Shares	250.00	635.00
Ipswich Cooperative Bank	Paid Up Shares	3 Shares	600.00	600.00
Ipswich Cooperative Bank	Paid Up Shares	1 Share	200.00	200.00
Ipswich Savings Bank	Cash	———	600.91	600.91
International Paper Co.	4 Cum. Pfd. Stock	10 Shares	None	945.00
International Paper Co.	Common Stock	2 Shares	30.00	108.00
Liggett & Myers Tobacco Co.	Common Stock	10 Shares	250.00	885.00
Missouri Pacific Ry. Co.	4% Bond Gen. due 1975	1 Bond—$1000	1000.00	375.00
N. Y. Water Service Corp.	5% Bond	1 Bond—$1000	1000.00	980.00
Salem Savings Bank	Cash	———	550.00	550.00
Sears Roebuck Co.	Common Stock	20 Shares	None	757.50
United States of America	G Bond 2½% due 1956	1 Bond—$500	500.00	500.00
United States of America	G Bond 2½% due 1958	1 Bond—$1000	1000.00	1000.00
United States of America	G Bond 2½% due 1958	1 Bond—$1000	1000.00	1000.00

Waterloo, Cedar Falls & Northern Ry.	5% Bond due 1982	1 Bond—$800	400.00*	372.50
Waterloo, Cedar Falls & Northern Ry.	Common Stock	20 Shares	None*	90.00
United States Rubber Co.	Pfd. Stock	5 Shares	500.00	670.00
Vermont & Mass. Ry. Co.	Common Stock	10 Shares	None	1400.00
				$15652.67

*Waterloo, Cedar Falls & Northern Ry. Bond and Stock owned jointly with Heard Fund

Income received during 1947 used for Library purposes $638.98

Value December 31, 1947 based on Cost or Market whichever is lower.

HOWARD N. DOUGHTY,

Treasurer Treadwell Fund.

GEORGE SPILLER FUND OF IPSWICH PUBLIC LIBRARY

Issued by	Description	Quantity	Par Value	Value Dec. 31, 1947
Salem Savings Bank	Cash	———	$ 812.05	$ 812.05
United States of America	G Bond 2½% due 1958	1 Bond—$1000	1000.00	1000.00
				$1812.05
Income received during 1947 used for Library purposes				$ 45.30

Value based on Cost or Market whichever is lower.

HOWARD N. DOUGHTY,

Treasurer Spiller Fund.

ABBY L. NEWMAN FUND OF IPSWICH PUBLIC LIBRARY

Issued by	Description	Quantity	Par Value	Value Dec. 31, 1947
Ipswich Cooperative Bank	Paid Up Share	1	$ 200.00	$ 200.00
Ipswich Savings Bank	Cash	———	945.43	945.43
United States of America	G Bond 2¼% due 1958	1 Bond—$1000	1000.00	1000.00
				$2145.43
Income accumulated during 1946 added to principal in 1947			$ 43.56	
Income during 1947 added to principal in 1947			48.11	
			———	$ 91.67

Income of Newman Fund not to be used for operations expenses.

HOWARD N. DOUGHTY,

Treasurer Newman Fund.

1634 1948

REPORT

OF THE

TOWN OFFICERS

OF

IPSWICH, MASS.

FOR THE YEAR ENDING DECEMBER 31, 1947

AND THE

THREE HUNDRED AND FOURTEENTH YEAR

OF THE

TOWN'S INCORPORATION

Ipswich Chronicle Publishing Co., Printers
Ipswich, Mass.

Selectmen's Report

To the Citizens of Ipswich:

During the past year the Board of Selectmen has at all times made an effort to conduct the affairs of the Town in a manner that would be for the best interest of the Town at large. We have made an effort to keep in close contact with all departments coming directly under our control and are quite satisfied with the manner in which these departments have been operated. We have also made an effort to cooperate with the heads of such departments that do not come directly under our control in the interest of public service. The Chairman or some member of the Board has represented the Town at all hearings and meetings pertaining to public interest. At various times individual members of the board have held conferences with Federal, State and County officials and representatives to discuss matters in which they all might have a common interest. All departments coming directly under our control have submitted their respective reports and will be found in this the Annual Town Report.

For the first time in a number of years we have been able to do Chapter 90 Construction work. We have completed the work covered under a contract for 1946, which includes the reconstruction of that portion of Topsfield Road from Safford Street to the entrance of the Hayward Estate. We are quite pleased with the manner in which this work was done and can only highly commend the Superintendent of Highways for the fine piece of construction work done under his supervision. We started construction under another contract of 1947 calling for the construction of that portion of Topsfield Road from the entrance to the

Hayward Estate to the boundary line of the Snow Estate on Topsfield Road. We were able to do subgrading, install drainage, relocate walls, and gravel before winter conditions made it impossible to continue work. We expect to start work again on this project just as soon as weather conditions permit and when completed will make a decided improvement on this particular part of Topsfield Road. It is expected that we will receive additional State and County Funds in 1948 to continue work on Topsfield Road and expect that by the end of 1949 we will see the completion of Chapter 90 Construction on this road.

During the past year we received a grant from the Federal Government for a survey and plans for improvements on South Main Street and Choate Bridge, Topsfield Road, Market and Hammatt Streets, Depot Square and Market Street. The survey and plans have progressed to the point where they will be ready to submit to the Federal Government by the first of March. These plans will be filed with the proper Town Officials for future use and reference.

We received delivery of the new Walters Snow-Fighter this year and this piece of equipment has been a most welcome addition to our snow-removal equipment in the Highway Department. The wisdom of the Town Officials in recommending the purchase of this piece of equipment has most certainly been proven and with the Town having two Walters Snow Fighters we feel that they have the best snow removal equipment that could be secured.

Two years ago the Town voted to accept North Ridge Road as a public way. The Board of Selectmen requested an appropriation to start work on this highway, due to conditions beyond the control of the Board, we have not been able to start construction. We do feel that this year an additional appropriation should be made so that this work

can be completed. A great many new houses have been erected on the property bordering this highway and the final construction of this highway might well be an inducement for a great deal of future development and result in a decided increase valuation in real estate property.

Respectfully submitted,

BRAINARD C. WALLACE

EDWIN H. DAMON

CHARLES L. ROSE

Board of Selectmen, Ipswich, Mass.

Report of Town Counsel

January 27, 1948

To the Honorable Board of Selectmen

Gentlemen:

I wish to submit the report of your Town Counsel for the year 1947.

The only pending matter from 1946 was the petition before the Congress of the United States to abolish the Parker River National Wildlife Refuge. This matter has been before Congress for the last two years. A previous report contained a history of this matter.

The proponents of the Bill to abolish the Parker River National Wildlife Refuge, following the Presidential veto of the Bill, filed a new Bill which was felt would meet the objections of the President to abandonment of the Refuge. The former Bill had been heard by the committee on agriculture, but the new Bill was referred to the committee on Marine Fisheries; under the new rule of consolidating congressional committees. The present Bill met with more organized opposition than the former Bill, notably from the Audubon Society.

At the hearing on the former Bill the proponents of the Bill were Ipswich, Rowley, Newbury, West Newbury, Georgetown and Groveland. After the Presidential veto the Wildlife Division indicated it would be willing to abandon so much of the Refuge as was within the Towns of West Newbury, Georgetown and Groveland. These Towns, based

upon this assurance, requested a Bill be filed to prohibit the taking of any lands in these towns for a Refuge. The Audubon Society filed a bill to establish a Refuge in the Towns of Ipswich, Rowley and Newbury. The Towns of Ipswich, Rowley and Newbury filed a Bill to abolish the Refuge.

The Committee reported a compromise Bill which would establish the Refugee in the Towns but in a restricted area. Congressman Bates who has been very active in this matter and particularly concerned to protect the clamming industry has asked Congress to confine the Refuge to Plum Island and then to be above high water mark. Congressman Bates request is now pending and should be acted upon by Congress within a few weeks.

Your Town Counsel has been called upon by various town departments for advise and rulings as to the conduct of affairs within the juridiction of the various departments. These problems generally pertain to administrative duties.

There have been two minor cases instituted against the Town but these have been terminated.

The case which had the most public interest during the past year is the case of McRobbie vs. Registrars of Voters. In view of the fact that a Justice of the Superior Court determined the legal problems were so involved that he reported the case to the Supreme Judicial Court for determination without deciding any of the legal questions, I feel I should not report on that case at this time. The case will be argued at the February sitting of the Supreme Judicial Court.

May I take this occasion to express my appreciation for the considerate manner in which town officials conduct the

business within their departments. In every instance that I have been asked for an opinion the head of the department has maintained a sincere desire to perform the functions of his office according to statute.

Respectfully submitted,

WILLIAM F. HAYES,

Town Counsel.

Report of Inspector of Wires

To the Honorable Board of Selectmen

Gentlemen:

I herewith submit my report for the year ending December 31, 1947.

I have made two hundred and five requested inspections. One hundred and twenty-five of these were for new services and replacing of old services. The other eighty inspections were for additional wiring. I have made twenty-two inspections of public and private buildings. I have inspected all our schools and have found the wiring to be in good condition.

I find most of our apartment buildings with cords and wiring extensions that violate the rules of personal safety. I intend to rectify the violations of all wiring as I come upon same. I have found cases of violations of wiring by some licensed electricians that have installed wiring in this town. They have been warned that the citizens of this town shall not have their safety gambled with by their poor workmanship.

At least seventy percent of the buildings in this town have been wired at least twenty years ago. The wiring in most cases is inadequate for all the appliances used today. I would like to make an appeal to the people of Ipswich through the Board of Selectmen.

To the Citizens of Ipswich:

Please do not install your own wiring. Call a licensed electrician to do your wiring. For you may put the safety of your family and property out on a limb.

More persons have died from electric shocks and electric fires in the past year than any other year.

If in doubt call your wire inspector, he will be glad to help you.

I wish to thank the Board of Selectmen, the electricians and the citizens of Ipswich for their co-operation for the year 1947.

Respectfully submitted,

FRANK SLYSZ,

Inspector of Wires.

Town Accountant's Statement

I hereby certify that I have examined the accounts of the Treasurer as of December 31, 1947 and have found them correct and the balance in his hands to agree with the balance shown by his books.

BRAINARD C. WALLACE,

Town Accountant.

Essex, ss.

Then personally appeared Brainard C. Wallace, Town Accountant of the Town of Ipswich, and made oath that the above statement made by him is true,

WALTER E. CALLAHAN,

Notary Public.

My commission expires February 27, 1954.

Reconciliation of Treasurer's Cash

Balance, January 1, 1947	$301,300.31	
Receipts, January 1, to December 31, 1947	751,693.35	
		$1,052,993.66
Payments to Treasurer, January 1, to December 31, 1947	770,772.45	
First National Bank of Ipswich	159,108.21	
First National Bank of Boston	2,966.30	

Ipswich Savings Bank	5,783.00	
Merchants Nat'l Bank of Boston	75,993.80	
U. S. Treasury Certificates of Indebtedness	37,000.00	
Cash in Office Withholding Tax	1,069.90	
Cash in Office, verified	300.00	
		$1,052,993.66

First National Bank of Ipswich

Balance, December 31, 1947, per statement	$178,945.70	
Deposit in transit, verified	22,772.39	
		$201,718.09
Balance, December 31, 1947, per register	157,739.86	
Outstanding checks December 31, 1947	43,978.23	
		$201,718.09

First National Bank of Boston

Balance, December 31, 1947 per statement	$ 2,966.30
Balance, December 31, 1947 as per check book	2,966.30

Ipswich Savings Bank

Balance, December 31, 1947 per statement	$ 5,783.00
Balance, December 31, 1947 per check book	5,783.00

Merchant's National Bank of Boston

Balance, December 31, 1947 per statement	$75,993.80
Balance, December 31, 1947 per check book	75,993.80

JOHN E. GRANT,

Treasurer.

Report of the Town Treasurer

To the citizens of the Town of Ipswich:

The report of the Town Treasurer for the year 1947 is herewith submitted.

Cash Balance, January 1, 1947	$301,300.31	
Receipts	751,693.35	
		$1,052,993.66
Expenditures		770,772.45
Cash Balance, December 31, 1947		$ 282,221.21

Detailed reports of all financial transactions of the town for the year may be found in the tables in the report submitted by the Town Accountant. In view of the fact that another year has passed during which it was not necessary to borrow any money in anticipation of revenue, no effort was made to determine the Town's borrowing capacity for borrowing on temporary notes.

That the cash balance as shown above will not be misleading, it includes the depreciation fund, construction fund, and cash balances of the Electric Light and Water Departments amounting to $179,705.05.

This year your Property tax bills were late in coming out, due mainly to the length of the commitments and the descriptions of property involved.

Respectfully submitted,

JOHN E. GRANT,

Treasurer.

Tax Collector's Report

John E. Grant, Collector

MOTOR VEHICLE EXCISE

1945

Outstanding January 1, 1947	$6.00	
Collections		$4.00
Outstanding December 31, 1947		2.00
	$6.00	$6.00

MOTOR VEHICLE EXCISE

1946

Outstanding January 1, 1947	$475.17	
Collections		$445.89
Outstanding December 31, 1947		29.28
	$475.17	$475.17

MOTOR VEHICLE EXCISE

1947

Commitments	$14,705.14	
Refunds	104.72	
To be refunded	1.20	
Collections		$12,803.78
Abatements		331.58
Outstanding December 31, 1947		1,675.70
	$14,811.06	$14,811.06

POLL

1941

Refunds	$74.00	
Abatements		$74.00

POLL

1942

Refunds	$82.00	
Abatements		$82.00

POLL

1943

Refunds	$52.00	
Abatements		$52.00

POLL

1944

Refunds	$42.00	
Abatements		$42.00

POLL

1945

Outstanding January 1, 1947	$ 2.00	
Refunds	38.00	
Collection		$ 2.00
Abatements		38.00
	$40.00	$40.00

PERSONAL

1945

Outstanding January 1, 1947	$16.38	
Collections		$16.38

REAL ESTATE

1945

Outstanding January 1, 1947	$187.40	
Collections		$104.60
Outstanding December 31, 1947		82.80
	$187.40	$187.40

POLL

1946

Outstanding January 1, 1947	$44.58	
Refunds	94.00	
Collections		$18.58
Abatements		94.00
Outstanding December 31, 1947		26.00
	$138.58	$138.58

PERSONAL

1946

Outstanding January 1, 1947	$2,368.21	
Collections		$1,938.91
Outstanding December 31, 1947		429.30
	$2,368.21	$2,368.21

REAL ESTATE

1946

Outstanding January 1, 1947	$21,121.64	
Collections		$16,136.71
Abatement		51.00
Outstanding December 31, 1947		4,933.93
	$21,121.64	$21,121.64

POLL

1947

Commitments	$4,588.00	
Refunds	22.00	
Collections		$2,708.00
Abatements		1,686.00
Outstanding December 31, 1947		216.00
	$4,610.00	$4,610.00

PERSONAL

1947

Commitments	$24,096.00	
Refunds	17.40	
Collections		$19,217.44
Abatements		700.40
Outstanding December 31, 1947		4,195.56
	$24,113.40	$24,113.40

REAL ESTATE

1947

Commitments	$290,138.40	
Refunds	1,480.80	
Abatements		$ 3,979.59
Collections		256,724.21
Added to Tax Title		422.80
Outstanding December 31, 1947		30,492.60
	$291,619.20	$291,619.20

TAX TITLES

Tax Titles on hand January 1, 1947	$8,300.04	
Added to Tax Title	422.80	
Tax Titles Redeemed		$ 219.20
Tax Titles on hand December 31, 1947		8,503.64
	$8,722.84	$8,722.84

TAX TITLES

WATER

Tax Title on hand January 1, 1947	$32.93	
Abatement		$32.93

MOTH

ACCOUNTS RECEIVABLE 1946

Outstanding January 1, 1947	$47.50	
Collections		$ 8.00
Added to Taxes 1947		39.50
	$47.50	$47.50

MOTH

1947

Commitment	$39.50	
Collections		$31.50
Outstanding December 31, 1947		8.00
	$39.50	$39.50

MOTH

ACCOUNTS RECEIVABLE 1947

Commitments	$1,194.75	
Collections		$ 516.75
Outstanding December 31, 1947		678.00
	$1,194.75	$1,194.75

WATER LIENS ADDED TO TAXES 1946

Outstanding January 1, 1947	$37.12	
Collections		$14.98
Outstanding December 31, 1947		22.14
	$37.12	$37.12

WATER LIENS

1946

Outstanding January 1, 1947	$517.20	
Added to Taxes 1947		$517.20

WATER LIENS ADDED TO TAXES 1947

Commitment	$517.20	
Collections		$ 65.24
Outstanding December 31, 1947		451.96
	$517.20	$517.20

Assessor's Report

To the Citizens of Ipswich:

In making this, the annual report of the Board of Assessors there has been included the work sheet that is used in computing the tax rate and tables of aggregates covering the work of this department.

As the revenue we received from the state is based on our valuation, with a general increase all over the state. In order for us to receive a just proportion of this revenue, we were obliged to have a revaluation of the Town. If we had allowed previous values to stand we stood to lose about $10,000.00.

The Personal Property value in 1946 was $476,435.00 and Real Estate value in 1946 was $6,487,010.00, a total of $6,983,445.00.

The Personal Property value in 1947 was $601,500.00, and Real Estate value in 1947 was $7,253,460.00, a total of $7,854,960.00 a gain over 1946 of $871,505.00 which allowed us to make a rate of $40.00 per thousand. If we had allowed previous values to stand we would have had a rate of $45.00.

Our estimated receipts showed a balance over the amount estimated, also a substantial amount in overlay account, therefore an honest tax rate.

Respectfully submitted,

C. CHESTER CALDWELL

JOHN E. NORMAN

RICHARD W. DAVIS

Board of Assessors, Ipswich.

1947 RECAPITULATION

Town Appropriations	$491,556.93
State Tax	5,900.00
State Tax Underestimated	158.25
State Parks and Reservations	421.99
State Audit of Municipal Accounts	23.26
County Tax	17,091.97
County Tax Underestimated	326.01
Tuberculosis Hospital Assessment	5,974.78
Overlay	11,068.56
Gross amount to be raised	532,521.75

Estimated Receipts and Available Funds

Income Tax	35,899.00
Corporation Taxes	18,766.27
Reimbursement on accounts State Owned Land	2,283.45
Gasoline Tax under Acts of 1946, Chapter 588	7,745.92
Motor Vehicle and Trailer Excise	10,000.00
Licenses	6,350.00
Fines	331.79
Grants and Gifts	1,400.00
Special Assessments	178.00
General Government	1,500.00
Protection of Persons and Property	800.00
Health and Sanitation	2,800.00
Highways	700.00
Charities (other than Federal Grants for aid to dependent children)	1,600.00
Old Age Assistance (other than Federal Grants)	30,500.00
Old Age Tax (meals), General Laws, Chapter 64B	1,925.00
Veterans' Benefits	620.00
Schools	4,500.00
Public Service Enterprises (such as Water Dept. etc.)	31,000.00

Cemeteries (other than trust funds and sale of lots)	1,400.00
Interest: On Taxes and Assessments	800.00
Dog Licenses	600.00
Total Estimated Receipts and Available Funds	213,743.35
Net Amount to be raised by Taxation on Pools and Property	318,778.40
Number of Polls 2290	4,580.00
Valuation: Personal Property	601,500.00
Tax on Personal Property	24,060.00
Valuation: Real Estate	7,253,460.00
Tax on Real Estate	290,138.40
Tax Rate — $40.00	
Net Amount to be levied on Polls and Property	318,778.40
Water Liens	517.20
Moth Liens	39.50
Total of all other commitments	319,335.10

TABLE OF AGGREGATES

On Personal Estate Only	594
On Real Estate Only	1455
On Both Personal and Real Estate	329
Number of Persons Assessed	2378
Number of Polls Assessed	2290

Value of Assessed Personal Estate:

Stock in Trade	$169,705.00	
Machinery	76,195.00	
Live Stock	55,540.00	
All Other Tangible Personal Property	300,060.00	
Total Value		601,500.00

Value of Assessed Real Estate:

Land exclusive of Buildings	1,711,275.00
Buildings exclusive of Land	5,542,185.00
Total Value	7,253,460.00
Total Valuation of Assessed Estate	7,854,960.00
Tax Rate per $1,000 — $40.00	

Taxes for State, County, and City, or Town Purposes

Including Overlay:

On Personal Estate	24,060.00
On Real Estate	290,138.40
On Polls	4,580.00
Total Taxes Assessed	318,778.40

Number of Live Stock Assessed:

Horses	130
Cows	584
Bulls	16
Yearlings	91
Heifers	82
Swine	12
Sheep	88
Fowl	6,160
All Other	180
Number of Acres of Land Assessed	17,730
Number of Dwelling Houses Assessed	1,822

Report of Town Clerk

To the Honorable Board of Selectmen:

I herewith present to your Board a report of the Town Clerk for the year 1947.

VITAL STATISTICS

During the year 1947 the births numbered 230, an increase of 27 from the previous year.

Male 118 **Females 112**

Parents residing in:

Ipswich	157
Essex	13
Hamilton	23
Rowley	18
Gloucester	3
Beverly	3
Manchester	5
Georgetown	1
Topsfield	2
Newbury	1
Salem	1
Wenham	3

MARRIAGES

Total number received and recorded 112

DEATHS

During the year 1947 the deaths numbered 121, an increase of 32 from the previous year.

Males 67 **Females 54**

NOTICE

The attention of the parents is called to the law relating to the registering of births. The present requirements are as follows:

Chapter 46, Section 6 of the Revised Laws, Parents within forty days after the birth of a child...shall cause notice thereof to be given to the clerk of the Town or City in which such child is born.

The Attention of Physicians and

Midwives is called to Chapter 46, Section 6

Section 1. Physicians and midwives, shall, within forty-eight hours after the birth of every child in cases which they were in charge, mail or deliver to the Clerk or Registrar of the City or Town in which the birth occurred, a notice stating the date and place of birth, giving the street number if any, the number of the ward in a city and the family name. Failure to mail or deliver the said notice shall be punishable by a fine not exceeding twenty-five dollars for each offense.

I WISH TO CALL ATTENTION TO THE

FOREGOING VITAL STATISTICS

It is important that these records shall be correct. If any errors are discovered, the Clerk will deem it a favor to have them reported at once so that correction may be made.

Some of the many reasons why births should be recorded:

To establish identity.

To prove nationality.

To prove legitimacy.

To show when the child has the right to seek employment under the child labor law.

To establish the right of inheritance to property.

To establish liability to military duty, as well as exemption therefrom.

To establish age and citizenship in order to vote.

To qualify to hold title to, and to buy or sell real estate.

To establish the right to hold public office.

To prove the age at which the marriage contract may be entered into.

To prove age to determine validity of a contract entered into by an alleged minor.

To prove age for Old Age Assistance.

To prove age so as to have the right to take Civil Service examinations.

Your co-operation to the end that all births may be properly recorded will be greatly appreciated.

The following licenses were granted through this office:

Resident Citizen Fishing	106
Resident Citizen Hunting	257
Resident Citizen Sporting	68
Resident Citizen Minor and Female Fishing	10
Resident Citizen Minor Trapping	5
Resident Citizen Trapping	18
Resident Citizen Sporting (Free)	23
Duplicate Licenses	9
Special Non-resident Hunting	1
Resident Military or Naval Service Sporting (Free)	6
Old Age Fishing	1

The following dog licenses were issued through this office: Male 314; Female 36; Spayed Females 95; Kennel 2 ($25.00); Kennel 6 ($10.00).

For the benefit of the owners and keepers of dogs the following extract of the General Law is hereby submitted:

General Laws, Chapter 140, Sections 136A-175 amended by Chapter 298 of 1932 and Chapter 320 of 1934:

Section 137. Licenses and Tags. The owner or keeper

of a dog which is three months old or over, shall annually, on or before March thirty-first, cause it to be registered. numbered, described and licensed for one year from April first following, if the dog is kept in Boston, in the office of the police commissioner or if kept in any other town, in the clerk thereof. The license shall be in a form prescribed by the director upon a blank to be furnishd, except in the County of Suffolk, by the county in which the town is located, and shall be subject to the condition expressed therein, that the dog which is the subject of the license shall be controlled and restrained from killing, chasing or harassing livestock or fowls. The owner or keeper of a licensed dog shall cause it to wear around its neck or body a collar or harness of leather or other suitable material to which shall be securely attached a tag in a form prescribed by the director, and upon which shall appear the license number, the name of the Town issuing such license, and the year of issue. Such tags shall be furnished in the same manner as the license blanks, and if any such tags shall be lost, the owner or keeper of such dog shall forthwith secure a substitute tag from the Town Clerk, at the cost of ten cents, which shall be retained by the Clerk unless otherwise provided by law. Any person may bring or cause to be brought, from another state or county, any dog licensed under law thereof and keep such dog in this Commonwealth for a period not exceeding thirty days without licensing it hereunder, and during such period foregoing provisions of this section shall not apply to such dog.

Section 138. Licenses. The owner or keeper of a dog may at any time have it licensed until April first following: and a person who after April first becomes the owner or

keeper of a dog which becomes three months old after March thirty-first in any year, shall when it is three months old, cause it to be registered, numbered, described, licensed, collared or harnessed and tagged as required by section one hundred and thirty-seven.

Respectfully submitted,

Edward S. Cogswell

Town Clerk.

Report of Police Department

To the Honorable Board of Selectmen

Gentlemen:

I have the honor to submit to you a resume of the duties performed by the Police Department for the year ending December 31, 1947.

Total number of Arrests:

January	22
February	10
March	13
April	17
May	31
June	47
July	25
August	22
September	33
October	30
November	34
December	27
Total Arrests	311

Classification of Crime

Assault	5
Assault on Police Officer	7
Assault with intent to murder	1
Operating aircraft in careless and reckless manner	3
Operating aircraft less than 500 ft. over habitation	2

Operating automobile with defective equipment	1
Operating under influence liquor	27
Operating without registration certificate in possession	1
Operating unregistered and uninsured car	4
Operating so as to endanger	7
Operating without a license	8
Operating after revocation of license	3
Passing cars where view is obstructed	1
Resisting arrest	1
Speeding	2
Violating Town By-laws (Digging worms)	6
Violating Town By-laws (Motor Violation Beacon)	1
Violating Probation	3
Violating Chapter 272—Sec. 5	1
Violating Fish & Game Laws	4
Violating Health Laws	1
Total	311

Disposition of Cases

Appeal	9
Dismissed	5
Dismissed for want of prosecution	3
Discharged	10
Filed on cost of court	14
Filed	53
Fined	84
Held for grand jury	3
Probation	20
Pending	5
Annoying persons of the opposite sex	1
Adultery	3

Allowing improper person to operate automobile	1
Attaching plates to car other than one to which they were assigned	1
Army deserter	1
Breaking and Entering (Night Time)	2
Breaking and Entering (Day Time)	1
Disturbing funeral procession	1
Drunkenness	130
Disturbing the peace	7
Delinquent children	8
Evading train fare	1
Failing to slow down at intersection	2
Fornication	1
Failing to stop at stop signs	29
Failing to display inspection sticker	2
Failing to register aircraft under rules and regulations	1
Illegal possession of lottery tickets	1
Larceny	8
Lewd and lascivious in speech and behavior	2
Lewd and lascivious cohabitation	2
Leaving scene of accident after causing property damage	1
Leaving scene of accident after causing personal injuries	1
Leaving scene of accident	3
Malicious destruction of property	1
Misappropriation of automobiles	3
Murder	1
Maintaining gambling nuisance	1
Neglect of wife and minor children	1
Non-support	5
Released	77
Sentenced to house of correction	7

Sentenced to school for girls	1
Suspended sentence	16
Turned over to other departments	4
Total	311

Miscellaneous:

Automobiles reported stolen	7
Automobiles recovered	7
Automobile license suspended or revoked	49
Automobiles transferred	692
Ambulance runs	144
Assistance rendered to persons in distress	11
Automobile collisions	63
Automobile accidents	58
Articles reported lost	67
Articles found	56
Animals reported lost	59
Animals found	12
Animals disposed	63
Animals injured by automobiles	25
Animals killed by automobiles	25
Buildings found open and secured	104
Buildings reported entered	14
Complaints investigated	1,568
Children located and returned home	15
Miles covered by ambulance	2,085
Miles covered by cruiser	25,890
Persons reported injured	39
Persons committed to psychopathic hospital	8
Persons bitten by dogs	20
Poultry killed by dogs	16
Parking summons issued	136
Remanded to house of correction pending trial	4

Reported missing from home	5
Summons served	123
Summons served for outside departments	55
Warrants served	22
Warrants served for outside departments	12

Inventory of Police Department:

Automobile (Cruising)	1
Ambulance	1
Dragiron set	1
Radio equipment for station and cruiser	1
Flashlights	7
Handcuffs	5
Iron claws	8
Pistols	9
Riot gun	1
Rifle	1

As the acting Chief of Police of the Department I am able to report that a decided increase in the number of persons arrested and charged with offense increased over the previous year and only one conclusion can be drawn—that the trend in crimes committed has been noticeable generally.

There however is one bright aspect and that is, the number of juvenile cases which were brought to the attention of the department. It is most gratifying to me to report that only eight cases were tried before the Court and that in two incidents they were second offenders.

The problem of automobiles and the question of parking is still a serious factor with the increased number of automobiles. To say, that there is not enough curb space for parking is true. There is hardly a citizen to-day who isn't

"traffic conscious", but it is hard to say which is more exasperating to him, the danger of free movement on the highways or the game of hide and seek for a spot to safely park his car. Much can be done to eliminate curb parking and it is hoped that a satisfactory report from our Town Parking Committee will be forth coming and that some action will be taken to have off the street parking.

During the year Frank Machaj the Chief of Police of the department since 1940 resigned his position to enter the field of electronics and the department wishes him success in his new field of endeavor.

I wish to convey my deep appreciation for the spirit of cooperation that has been afforded me and I commend each departmental member for the compatible manner in which he has carried out his assignment. I am sure it reflects great credit upon outlaw enforcement branch and that the departments harmonious function will continue for the benefit of the Town.

In conclusion I wish to express my grateful appreciation for the co-operation and assistance extended to me by the Justice and Clerk of the District Court and to the Honorable Board of Selectmen and other Town Departments who has assisted me during the past year.

Respectfully submitted,

BYARD W. HORSMAN,

Acting Chief of Police.

Report of Fire Department

To The Honorable Board of Selectmen

Gentlemen:

Following is a report of the Board of Engineers of the Fire Department for the year 1947.

Bell Alarms	35	
Still Alarms	177	
Assembly calls	10	
Fake Alarms	1	
Ambulance Assistance Calls	40	
Out of Town Calls	4	
	267	Total

Total Mileage covered by apparatus 1037

Engine 1 Pumped 2 hours
Engine 2 Pumped 17½ hours
1½″ Hose laid 4,200 feet
2½″ Hose laid 15,800 feet
Ladders raised 415 feet
Gallons of Water Pumped from Booster Tanks 20,655 gallons.

Classifications of Calls were as follows:

Building Fires	21
Chimney Fires	10
Grass, Wood and Brush Fires	66
Dump Fires	14

Oil Burners Flooded	9
Automobiles	18
False	1
Missing Persons	1
Person in River	1
Locked out of Houses	3
Inhalator Calls	4
Plane Down	1
Assistance to other Cities and Towns	4
Ambulance Assistance Calls	40
Miscellaneous Calls	74
	267 Total

The Value of Property Threatened	$121,850.00
Insurance Carried on Property	2,688,750.00
Estimated Loss on Buildings	8,788.55
Insurance Paid on Buildings	8,969.55
Value of Contents	1,494,500.00
Insurance Carried on Contents	1,411,900.00
Estimated Loss on Contents	8,338.00
Insurance Paid on Contents	4,338.00
Total Estimated Loss on Buildings and Contents	17,126.55
Total Estimated Paid on Buildings and Contents	13,307.55

The year 1947 has been a very busy one for the Ipswich Fire Department but fortunately the loss has been nominal in comparison with losses listed throughout the country.

As a whole our fire equipment is in good condition with the exception of Engine I to which we again call your attention. This piece of kit has passed its twenty-eighth birthday, and without question should be replaced with a new 750 gallon pumper in order to maintain adequate protection for the town. Fire alarm construction on outside circuits has been according to our planning and reasonable amount of replacement has been made.

We plan to continue this work until all old material has been replaced.

The new circuits to Great Neck and Bay View has not been completed due to the shortage of material but we hope to have it in operation by March the first.

The sections of the Town, Namely Little Neck, Great Neck, and Bay View, are so located as to give cause for anxiety. This rapidly developing area with the shell like construction of cottages is certainly a fire hazard due to the distance of such area from the Central Fire Station. We hope that a formula for more adequate protection for these localities can be developed.

The interior of the Central Fire Station has been given a thorough house cleaning through the united efforts of the "Permanent Men". We are proud of their achievements and cooperation and hope that the public will inspect the results of their efforts. Unfortunately our plans for exterior repairs and painting could not be accomplished so we are requesting that money turned back this year by the department will again be allotted at Town Meeting, for the same purpose.

We regret to announce that one of our oldest permanent men, Frank O'Malley has been forced by ill health to enter the Middleton Sanatorium. We hope that his recovery will be speedy.

In closing, the Board of Engineers extend to all Town Departments appreciation for their cooperation and to the Board of Selectmen, thanks for the courtesies it has always extended to us.

Respectfully submitted,

SAMUEL W. ATHERLEY, Chief,
ROBERT D. HILLS
LIONEL SHEPPARD
Board of Engineers.

Report of Forest Warden

To the Board of Selectmen

Gentlemen:

I submit herewith the report of the Forest Warden for the year ending December 31, 1947.

Supplies and equipment on hand:

Pump cans	12
Brooms	20

Grass and woods fires number seventy.

I wish to thank all those who were of assistance to me during the year.

Respectfully submitted,

EDWARD GRANT,

Acting, Forest Warden.

Report of Moth Superintendent

To the Honorable Board of Selectmen

Gentlemen:

It is again gratifying to inform you that the Gipsy and Brown Tail moth problem during the year 1947 was of small importance. No serious defoliation was observed in the many wooded areas of the town, which is always an accurate method of determining the extent of their numbers each year.

A survey during the Fall months indicates that we can look for an increase in next years infestation, however. In some woodland tracts, a sizeable increase in the number of egg clusters of the gypsy moth were discovered as compared with last year's deposits at this period. This can easily mean that we may look for a gradual increase in numbers of this insect and a consequent increase in economic damage to our woodlands.

The Tent caterpillar problem was likewise of little importance last Spring. An early roadside spray promptly disposed of many, while unfavorable weather conditions early in the season accounted for the disposal of the remainder.

The Fall webworm was prevalent again during August and September. Many requests came into the Department to eliminate them by cutting off the webs or by spraying. Practically nothing could be done however, because of the cut in the 1947 budget. As a result, many unsightly nests showed up on the highways during the Fall months. It

should be borne in mind that the web worm can be quite easily controlled by one spray if the funds are made available.

An early application of one of the D.D.T. mixtures was applied to the shade trees on the public highways about the middle of May by the new mist type sprayer with excellent results. This operation was followed in late June by the usual application of arsenate of lead applied by the Department with the regular town equipment. Such excellent control of the elm leaf beetle and other leaf feeding insects was obtained in this manner, that I strongly recommend the same procedure in 1948.

Respectfully submitted,

C. GARDNER CAVERLY,

Local Moth Superintendent.

Report of Tree Warden

To the Citizens of Ipswich:

I herewith submit my Annual Report as Tree Warden:

With the increased appropriation of 1947 a great deal of activity took place in the Department during the year. Space provided in this report would be insufficient to enumerate the large amount of work performed on the shade trees in any detail.

In early July several men were employed in the removal of dead wood, with special attention being given to the elms. Approximately three hundred of this variety received much needed attention. In several bad storms during late Summer and Fall, the small amount of damage to shade trees was very pronounced because of the heavy pruning of weak and dying limbs which had already been removed in the improvement program. This fact readily demonstrates the wisdom of appropriating larger sums of money to preserve and maintain one of the greatest heritages of an old New England town, its shade trees.

In previous annual reports it has been stated that present day conditions are taking a heavy tool of roadside trees. This fact is becoming more and more evident as the years pass on. Many weaknesses of individual trees can be traced to poor environment caused by road and sidewalk construction, leaky gas mains and high tension wires. Old age is also an important factor that cannot be overlooked. Within the center of the town we have many trees of tremendous size which are actually living on borrowed time. They are expensive to maintain, and naturally an unfavorable environment is detrimental to their general health.

With these problems in mind, one may readily see that it becomes increasingly difficult to maintain the shade trees and remove those that must be removed without appropriating a considerable amount of money. Although present day costs are almost prohibitive, we cannot overlook our responsibility in caring for them and renewing as many as possible when removal is necessary.

During the year, two trees were removed from the highways by petition, while several others were removed wholly or in part due to their dead or dying condition. Ten trees were also planted along the roadsides. Most of these were sponsored by the Girl Scout troops of Ipswich, and I take this opportunity to express my thanks to the Organization, and hope their interest and zeal will continue through the years.

Dutch Elm Disease:

Although we have not been affected by this disease in Ipswich, it is an ever present menace to the safety of our elms. Within a year's time it has spread to several towns almost within a stones throw from us.

Due to the lack of state or federal funds, each town or city is expected to assume all costs for removal of any afflicted trees. They must be promptly taken down when definitely known to be so diseased.

Our only hope lies in appropriating sufficient funds in 1948 to continue the work of tree repairs started last year in an effort to invigorate the elms to a point where their susceptibility to the disease will be reduced to a minimum.

Respectfully submitted,

C. GARDNER CAVERLY,

Local Tree Warden.

Report of Park Commissioners

To the Citizens of Ipswich:

The Park Commissioners herewith submit their Annual Report.

The usual duties of this Commission have been carried on in much the same manner as in former years.

The gradual increase in the labor supply has been of great assistance in the administration of this department. It may be remembered that during the war years it was particularly difficult to obtain sufficient help to carry on the work expected of us.

The various plots of ground which compose the public parks received regular attention during the mowing season. All lawn areas were kept as neat as possible. After the tulip display in the Spring, bedding plants were set out for added color during the Summer.

It is mandatory that something be done about the flagstaffs this year. Both are in a dangerous condition and must be removed early in the season. We recommend the removal of both and the replacement of only one at the present time, since costs are almost prohibitive. The sum of $1000.00 has been set up in the 1948 budget for this purpose.

We wish to call attention to the condition existing at the site of the settees in Market Square. Thoughtless persons make a regular habit of disposing of newspapers and all sorts of rubbish at this point. For some time a rubbish

container has been placed there for the reception of such debris, but usually there is a daily accumulation left on the seats for more tidy persons to put up with. We will greatly appreciate more co-operation in this matter. The container was placed there for the express purpose of taking care of this problem.

Respectfully submitted,

SAMUEL C. GORDON

HENRY S. BOWEN

C. GARDNER CAVERLY, Chr.

Report of Town Forest Committee

To the Honorable Board of Selectmen

Gentlemen:

The Town Forest Committee reports that no reforestation activities took place during the year 1947. Inspections were made however, of the two areas planted during the past four years. The first being that located at the municipal watershed on High street, the latter located on a twelve acre tract bounded by the Newburyport turnpike and the Old Right road.

The Committee are looking forward to enlarging the planting on the Old Right road in the Spring if possible. As no appropriation for labor has never been asked for, we have been dependent upon civic minded groups to assist us in the actual planting work.

In order to further develop this tract, it will be necessary to do considerable cutting of the deciduous growth now standing there. We propose to allow a few men to cut out such growth under the supervision of the Committee and use the wood for fuel in their own homes. In this way we will benefit by opening up planting areas, while those who perform the work will obtain fuel for themselves.

On the section of this property which was planted several years ago considerable clearance must also be done in the immediate future in order to give the young trees a chance to develop. Here again an opportunity is afforded to obtain fuel by someone who is willing to use an axe and abide by the rules which will be put into effect by the Commission.

Respectfully submitted,

JOSEPH E. THOMAS
SAMUEL C. GORDON
C. GARDNER CAVERLY, Chr.

Report of Playground Committee

To the Honorable Board of Selectmen

Gentlemen:

There have been more activities at the Linebrook Playgrounds in 1947 than in several years. In addition to the School program there has been a baseball game every evening besides Saturdays and Sundays. Soft Ball has also been played nearly every evening. There have been three carnivals.

While some improvements might be made the grounds have been kept in very good condition. The exception being the tennis courts. These have not been in usable condition for two years. The only thing that can be done to make them playable is a complete rebuilding. It is some 30 years since they were built and nothing constructive has been done to keep them in condition. The drainage has been steadily growing worse until the courts are continually wet and soft. Last year the committee had a man from a firm that specializes in tennis court construction and he gave us a figure of $4500. to reconstruct the courts and put on a hot top surface the same as the courts in Hamilton. The Committee felt at the time that the town might appropriate $5000, payable in five years at the rate of $1000 a year. The courts could be put in top condition and made available for playing. But the town meeting thought otherwise and nothing was done. The same thing could be done this year if the town so wished.

The Committee has made no recommendation in its budget—this on account of the heavy expense the town has

been under this year, and has kept the amount it has asked for down to a minimum. We have tried to take care of the needs of the children and what was absolutely necessary for the rest.

One big improvement the committee has made this year was repairing the building at the Linebrook grounds. The underpinning was bad and the showers were in an unusable condition. A cement block foundation has been placed under the whole building and concrete floor has been laid over the whole inside of the building, the showers and toilets fixed and electric lights rewired. This cost around $600. Some new equipment has been bought for the children of school age, and we are in hopes to get tables this year for the use of the smaller children.

Respectfully submitted,

HENRY S. BOWEN,

Clerk of Committee.

Report of Sealer of Weights and Measures

To the Honorable Board of Selectmen

Gentlemen:

I herewith submit my report for the year ending December 31, 1947.

	Adjusted Scales	Sealed	Not Sealed	Condemned
Platform, over 10,000 lbs.	3	5		
Platform, 100 to 5,000 lbs.	10	28		
Counter, 100 to 5,000 lbs.	1	7		
Counter, under 100 lbs.	4	20		
Beam, 100 to 5,000 lbs.	1	2		
Beam, under 100 lbs.	1	2		
Spring, 100 to 5,000 lbs.	1	5		
Spring, under 100 lbs.	17	27	1	1
Computing, 100 to 5,000 lbs.	0	0	0	0
Computing, under 100 lbs.	9	33	2	
Person weigher (slot)		7		1
Prescription	2	4		

Weights

Avoirdupois	5	175
Apothecary		112

Volumetric Measures

Liquid Measures over 1 gal.	73
Liquid Measures	12

Automatic Liquid-Measuring Devices

Gasoline Pumps	8	45	5	
Kerosene Pumps		12		
Molasses Pumps		2		
Oil Pumps		10		
Stops on Pumps		43		
Vehicle Tank Meter Systems		12	1	1
Grease-Measuring Devices		14		

Linear Measures

Yard Sticks		4		
Totals	62	654	9	3

	Total Number Tested	Number Correct	Under Correct	Over Correct
Bread	600	0	0	600
Coal (in paper bags)	50	40	0	10
Dry Commodities	150	0	0	150
Fruits and Vegetables	60	45	0	15
Totals	860	85	0	775

The Director of Standards for the State of Mass. requested numerous checkings and markings on bread. As a great many bakeries were cutting the weight on bread, and not discarding the old weight markings on wrappers. I am pleased to state that this condition did not exist in our local Ipswich stores. Several thorough checks at various times revealed no irregularities.

Sealing fees collected and turned over to the Town Treasurer, amounted to $94.18, an increase of $4.05 over last year's receipts with no increase in fees. This present year anticipates a larger increase in revenue to the Town.

I wish to thank the heads of several departments who have cooperated with me during the past year.

Also the Honorable Board of Selectmen who made it possible for me to serve my community.

Respectfully submitted,

WILLIAM J. H. EWING,

Sealer of Weights and Measures.

Report of Clam Commissioner

To the Citizens of the Town of Ipswich:

The following is the report of the Clam Commissioner for the year ending December 31, 1947.

The Clam industry is at its lowest ebb since 1932. We had plenty of small clams in many of the flats in the Spring of 1947, but for some unknown cause most of them died; those that did survive did not grow. I planted some beds this year for experimental purposes and less than one-fourth of them lived.

I have conferred with several biologists and they all agree that there is something wrong, but what? I took the temperature of the water at different times and places, and as late as the middle of September found the water temperature far to high for the best interest of the clams. I am of the opinion that if we have a cold winter with plenty of ice on the flats there will be a big improvement. Many of our best sandy flats have a film of slime and mud on them that only ice will clean off.

I am again going to stress the mussel problem. During the last year we gathered and took off many hundreds of bushels, but taking them off by hand-labor is not the answer. I believe the answer is a power-drag similar to an oyster-drag. I believe more could be taken off with a drag in one day than could be taken off in two weeks by hand-labor. Many suggestions have been made about burning them off. That has been tried with a flame thrower and was not successful because all it did was to burn the meat and leave the shells. It is the shells that must come off as they are what holds the muck and water on the flats. Approximately eighty percent of our mussel beds are dead shells.

I have attended several hearings this year in regard to clam legislation and after listening to the arguments brought out in these hearings, I firmly believe what the industry needs most is research. I believe if experimental stations were erected, one on the North Shore and one on the South Shore, they would go far toward solving our problems.

There have been some radical changes suggested for the industry during the last year, I believe the Town should investigate very carefully any changes that would endanger an industry so valuable to the Town.

Violations of the clam laws were very few this year with the exception of a few worm law violators who were quickly brought under control.

I wish at this time to thank the Board of Selectmen, the Town Counsel, the Police Department, and all others who co-operated with me during the year just ended.

Respectfully yours,

HENRY SHAW,

Clam Commissioner.

Report of the Board of Health

To the Citizens of Ipswich:

Communicable Disease. The year 1947 ended without any serious outbreaks of communicable disease. Chicken pox was the most predominant locally and it was also statewide. Dog-bites were serious in the number reported however, only four cases required anti-rabic treatment. We have, in the past, called the attention of the Town Officials to the seriousness of unlicensed dogs but to no avail. The Board of Health is concerned about the treatment and quarantine of these cases, however, we feel that strict enforcement of unlicensed dogs will save the Town money in the future.

Two cases of infantile were reported and of these one was serious. Tuberculosis showed an increase over previous years, seven cases were reported of which two died. The diphtheria clinic sponsored in conjunction with the school department was most successful there being a total of 65 children inocculated. We are proud to report that in our school system today there are only 26 children who have not been inocculated against this dread disease. We hope and urge the parents of these children to have this treatment given for their own safety.

Rodent Control. We urge all home-owners to rid themselves of this pest. Our agent is only too willing to help you, and if your problem is beyond his scope he will gladly call in Mr. Carl B. Henry, Federal Agent who will help you out and make recommendations.

Swimming. The Board voted to close the lower Ipswich River to swimming from the dam at the Sylvania plant to

the Town Wharf as it was felt that because of the waste and sewerage that was being dumped into the river it was for the safety of the children that this area be closed and that it be kept closed until such time as a sewerage system has been installed.

Sewerage. The word "sewerage" is not a new one in our reports. We can only report that the condition have reached the stage where they are alarming. The board has run into problems where houses built years ago with outside privies are now being reconstructed and remodelled and installing modern toilets, it was found that there was no room in the yard or the homes situated either on ledges or some similar place where it was impossible to properly install a cesspool or septic tank. The Board has issued over fifty cesspool and septic tank permits this year and we have instructed our Agent to inspect the sites for their installation so that in the future our problems will not be as grave as they now are.

The Board opines that the sooner a sewerage system is installed, the better off we are going to be, because during the past year two manufacturing concerns interviewed the Board in regard to locating here but due to the fact that the town had no proper way for them to dispose of their waste and with no danger to the public health, it was impossible for them to locate in this town. The Board feels that if the town is to grow as a manufacturing center, or even as a residential town it certainly needs a sewerage system as soon as possible.

Rubbish and garbage. Since the inauguration of the rubbish and garbage collection by the Board it has proven most successful, however, we have reached the point whereby it is impossible for the Board to take on any new collections outside of the areas now being collected. It was our belief that when this program first started it would eliminate

existing nuisances that were present at that time, we are happy to report that it has worked out that way. We can only say that if any further increases are demanded of the Board it will become necessary for the Board to ask for another truck and additional labor.

We call attention of the people living in the South and East areas of the Town, that the collections falling on the dates of April 19, May 31, and September 6, 1948, will be eliminated because of holidays.

Restaurant Survey. This survey was conducted by our Agent and out of 19 bacteria samples taken from glasses and dishes, the first 14 samples taken only one showed the required count of the United States Public Health Service requirements. The average reading per glass or dish ran from 14,000 to 1,000,000 and some counts were impossible to read. A re-check was made on five samples after instruction were given on dishwashing and sterilization of glasses with the result that the bacteria counts ran from minus 6 to 1400 which was the highest. The above information will explain why the Board strongly urges the adoption of restaurant regulations which will also apply to soda fountains.

The Agent of the Board of Health has recommended to the Board the adoption of these regulation and the members of the Board have made a study of them. One of the regulations would require all eating and drinking places to be licensed by the Board of Health.

According to the number of complaints received relative to the serving of ice cream in some establishments it is felt that the Agent is justified in asking for regulation relating to the sale of ice cream. (These regulations would cover the washing of ice cream dishes, spoons and scoops an operation now carelessly handled in many instances). These

regulations would also acquire a permit from the Board before a person would be able to sell ice cream.

The Board is also studying the abolishments of the so-called glass bubblers used for rinsing purposes.

The Milk Inspector has also recommended to the Board the immediate adoption of a regulation whereby all milk in the Town of Ipswich shall be pasteurized or certified raw. At the present time of all the milk sold in the town, 90% is pasteurized.

We take this opportunity of thanking all who have made our work during the year a pleasure rather then a burden.

Respectfully submitted,

LAWRENCE M. WING, Chairman,

FRANK L. COLLINS, M. D.

ERNEST J. SMITH, D. M. D.

PAUL M. JODOIN, Clerk.

Rubbish Collection

West Area	South & East Area	Central & North Area
January	January	January
7-21	12-26	14-28
February	February	February
4-18	9-23	11-25
March	March	March
3-17-31	8-22	10-24
April	April	April
14-28	5-19*	7-21
May	May	May
12-26	3-17-31*	5-19
June	June	June
9-23	14-28	2-16-30
July	July	July
7-21	12-26	14-28
August	August	August
4-18	9-23	11-25
September	September	September
1-15-29	6*-20	8-22

October	October	October
13-27	4-18	6-20
November	November	November
10-24	1-15-29	3-17
December	December	December
8-22	13-27	1-15-29

* Denotes holiday

No collection will be made on the dates of April 19, May 31, and September 6, 1948. These dates are entirely eliminated.

Communicable Disease Reporter

To the Board of Health

Gentlemen:

Following is a list of contagious disease reported to the Board during the year ending December 31, 1947.

Chicken Pox	95
Diphtheria	1
Dog Bite	35
Gonorrhea	17
Influenza	1
Infantile (Anterior Poliomeylitis)	2
Pneumonia Lobar	3
Tuberculosis Pulmonary	7
Scarlet Fever	3
Trichinosis	1
Whooping Cough	10
Salmonellosis (Para Typhoid)	2
Syphilis	1
	178

Trichinosis out of town settlement.
Influenza out of town settlement.
One dog bite case out of town settlement.

Respectfully submitted,

PAUL M. JODOIN,

Reporter of Communicable Disease.

Sanitary Agent's Report

To the Board of Health

Gentlemen:

I submit the following report for the year ending December 31, 1947.

Licenses granted:

Overnight cabin and camp	6
Collection of swill and garbage	2
Collection of tallow and soap grease	4
Cleaning cesspool and vaults	2
Funeral Directors	5
Methyl and wood alcohol	12
Slaughter house	1
Slaughter house (poultry)	1
Cesspool and septic tank permits	42
Burial permits	105
Complaints	85
Nuisance notices	30
Garbage complaints	9
Bakery inspections	4
Restaurant inspections	49
Shucking houses	12
Store inspections	32
Overnight cabin inspections	54
Public toilets	20
Soda fountains	7
Property inspections	19
Contagious disease posted	7
Bacteria survey of glasses, cups and plates	19

Condemned during the year:

Beef 42 pounds, hamburg 17, cheese 10, candy 10, cookies 10, frankfurts 4, bacon 4, liver 8, pies 11, cup cakes 3 dozen, jelly rolls 2, grapes 8, peppers 5, tuna fish 1, scallops 1, puddings 8, English muffins 1 dozen, and 2 mattresses, one bed. Miscellaneous: tomatoes, lettuce, cucumbers, eggs and croquettes.

Respected submitted,

PAUL M. JODOIN,

Agent.

Report of Milk Inspector

To the Board of Health

Gentlemen:

I submit the following report for the year ending December 31, 1947.

Number of licenses issued to milk dealers	17
Number milk licenses issued to stores and restaurants	49
Number of producers permits issued	47
Pasteurization licenses issued	4
Manufacturers ice cream licenses issued	3
Oleomargerine licenses issued	15
Dairy barns scored	24
Dairy barns scored and not approved	3
Certificate of registration revoked	1
Milk room inspection	20
Milk samples tested for butterfat	34
Milk samples tested for solids	33
Milk samples tested for sediment	27
Milk samples tested for bacteria, standard plate count	38
Milk samples tested for bacteria Microscopi Breed Test	25
Milk samples tested by phosphotase (Pasteurize Milk)	25
Cream samples tested for butterfat	25
Cream samples tested for bacteria	22
Ice Cream samples tested for butterfat	5
Ice Cream samples tested for bacteria	5
Ice Cream mix sampled for butterfat	2
Ice Cream mix sampled for bacteria	2
Milk tested for off flavors	2

Condemned during the year, 81 quarts of milk, 3 quarts of ice cream, 8 icebergs.

Respectfully submitted,

PAUL M. JODOIN,

Milk Inspector.

Report of Inspector of Slaughtering

To the Board of Health

Dear Sirs:

I hereby submit the annual report of slaughtering for the year of 1947, at Ipswich.

Month	Horses	Cows	Veal	Sheep
January	71	16	1	3
February	81	4	1	
March	67	3	1	2
April	103			3
May	83			
June	62			1
July	23		3	6
August	60		1	
September	161	2	1	1
October	200			
November	143	3		
December	173			
	1227	28	8	16

Respectively submitted,

HILMER H. LINDGREN,

Slaughter Inspector.

Report of Inspector of Animals

Board of Health, Ipswich, Mass.

I submit herewith my report for the year ending December 31st, 1947.

Number of Cows	574
Number of Heifers	191
Number of Horses	85
Number of Bulls	30
Number of Sheep	93
Number of Swine	21
Number of Steers	41
Number of Goats	37
Number of Dogs Quarantined	20
Number of Dogs—brought into town without a health certificate	6
Number of Cows—brought in from out of State	146

Respectfully submitted,

G. LORING WOODBURY,

Inspector of Animals.

Report of Superintendent of Streets

To the Honorable Board of Selectmen

Gentlemen:

I submit herewith the annual report of the Highway Department for 1947.

Tabulation of Time Equipment Worked in 1947

	Miles	Hours	Gals. Gas	Qts. Oil
Truck—Walters No. 1	5979	1317	2529	204
Truck—Walters No. 2	4203	757	1616	102
Truck—Ford No. 3	10034	2229	1730	50
Truck—Chevrolet No. 4	12883	2162	1237	65
Tractor—Cletrac		282	426	56
Roller—Gasoline		249	347	14
Grader—Rome	694	469	623	31
Mixer—Cement		44	20	4
Tractor—Fordson		5	5	
Loader—Gravel		68	34	8
Loader—Snow		168	207	32

Inventory December 31, 1947

No.		Amount
1	Cart, Two Horse	10.00
1	Derrick, Hand	80.00
1	Forge and Anvil	25.00
	Snow Fence, 6000 feet	500.00
1	Grader, Rome	1440.00
1	Grader, Whier	35.00
1	Kettle, Tar	10.00

1	Loader, Gravel	175.00
1	Loader, Snow	5850.00
1	Mixer, Cement	80.00
1	Marker, Street	55.00
1	Plow, Road	20.00
3	Plows, Blade Snow	450.00
1	Plow, V-Shaped-Truck	900.00
1	Plow, V-Shaped-Tractor	600.00
2	Plows, One Way-Truck	1000.00
1	Plow, Sidewalk-Tractor	35.00
5	Plows, Sidewalk—Two Horse	275.00
1	Roller, Stone—Two Horse	15.00
5	Spreaders, Sand	600.00
1	Sweeper, Two Horse	35.00
3	Screens, Gravel	15.00
1	Roller, Gasoline	5850.00
1	Tractor, Cletrac	1350.00
1	Tractor, Fordson	35.00
2	Trucks, Small Dump	2700.00
2	Trucks, Large Dump, Walters	22000.00
1	Truck, Pickup	1200.00
1	Wagon, Oil	10.00
		$45350.00
	Other Tools	2700.00
		$48050.00

Respectfully submitted,

FRANCIS E. WOOD,

Superintendent of Streets.

Report of Board of Public Welfare

To the Citizens of Ipswich:

Herewith is the annual report of your Board of Public Welfare for the year ending December 31, 1947.

General Relief

During this past year, industry has released employees and due to the unsettled conditions certain types of individuals have been unable to establish themselves in other jobs. Some of those released are untrained persons who cannot easily adjust themselves in other fields. These people do not qualify for Old Age Assistance or Aid to Dependent Children and are, therefore, thrown back on General Relief for aid to carry the family until some other occupation is found. What the year of 1948 will bring in industrial circles, we can only guess.

The other type of person in this catagory is the individual not suited for any type of employment and the individual too old or physically incapacitated to handle employment if it was given to him.

Food and clothing have gone to unreasonable heights and it cost the department more to maintain these persons. Again, where these prices will stop, we can only guess.

The general employment conditions throughout the country is the only yardstick we can use to measure our costs for the coming year.

Many persons released from employment have collected their unemployment insurance and have no money left. If

these persons do not find employment they may become relief recipients.

Old Age Assistance

Your Old Age Assistance budget has increased this year because of the high cost of commodities on the market. Food, clothing and heating agents have gone up and are still going up. The State submitted new budgets during the year increasing the grants to these elderly people so that they could have an increased buying power in a rising market.

Our rolls are holding very close to the 140 mark but we are yet not quite sure whether or not we have reached our peak. This is controlled, of course, by the number of citizens in need reaching the age of 65, the eligible age for this catagory.

The State submits a standard budget for the needs of these people and the figures therein are our guide in making out an individual's budget. These people are doing a superb job of living on the money allotted to them in these days when the cost of everything on the market has skyrocketed.

Recipients aided Jan. 1, 1947		140
Applications received during year	33	
Approved		29
Not approved	3	169
Closed during the year for various reasons.		29
Total cases as of Dec. 31, 1947.		140

Aid to Dependent Children

This catagory takes care of the children in the families where, through sickness, death, or desertion, the bread winner is no longer present. Again in determining the budget for the family, we use the State Standard Budget. Though our case load has not increased a great deal as to families, the number of children now cared for has more than doubled and, of necessity, with this increase in persons, our expenditures have increased.

Total cases as of December 31, 1947		5
Recipients being aided Jan. 1, 1947	9	
New cases	5	3
	14	8
Cases closed during the year		0
Total cases as of Dec. 31, 1947		8
Persons aided as of Dec. 31, 1947	14	

We wish to thank all those whose cooperation has enabled us to keep expenditures at a minimum. We wish especially to thank Mr. Edward S. Cogswell, our Town Clerk, for his very valuable aid in securing vital statistics so necessary in determining eligibility for various catagories of relief.

Respectfully submitted,

GEORGE R. HOVEY, Chairman

WILLIAM T. DUNBAR

DONALD F. PERKINS

WALTER E. CALLAHAN, Agent.

Report of Veterans Service

To the Citizens of the Town of Ipswich:

At present there are 33 cases on file; 8 are active cases and the rest are finished cases with a few that may become active in the future.

Since the end of the war several hundred photostat copies of discharges, marriage certificates, birth certificates, court records, and other data pertaining to Veterans Services have been made. This work requires much training and time on the actual work or developing, drying, and filing.

In conjunction with Veterans Benefits there are 21 forms covering every detail of work. It requires a good deal of time to learn and understand these forms.

Every second Friday of each month is usually given over to the Veterans Administration Contact Agent. During this time the Veterans Agent aids in filling out forms, answering questions, and presenting local cases to the Contact Agent on questions concerning Education, Insurance, Compensation, and other similar questions.

In the course of a month the Veterans Agent is called upon to help answer many questions from veterans and their dependents. This information is given when known and when necessary, they are often referred to those who can help them further when it does not involve benefits or any other unit under Veterans Services. Many times information is sought after hours over the telephone and the information is given as promptly as possible.

Each case concerning Benefits requires much research and investigation; each case has to be investigated at least every 3 months. On each case such information as marriage certificates, birth certificates, assessors report on property owned, court record, bank statements from all banks in the community in which the veteran lives, wage reports and letter of last employment, fuel and medical bills under consideration, and any other information relative to the case must be on file before a case can be sent in for approval. This information is always checked by state investigators periodically. In some cases emergency aid is given until benefits are approved.

Respectfully submitted,

JOHN F. DOLAN,

Veterans Agent.

Report of the Trustees of the Memorial Building

To the Citizens of Ipswich:

During the year the Trustees have made an effort to see that normal operation of the building was maintained, that special work was done, as provided for in the budget, and that numerous meetings were held to receive and act upon correspondence.

The normal operation of the building should require very limited work by the trustees, but there have been many extra problems the past year.

At town meeting a sum of money was appropriated for repairs. It was not an easy task to find those interested in the work at the price our budget would meet. We did succeed however in refinishing the walls, woodwork and ceilings of the lower floor, including the small room in the rear for the use of the Auxiliary to the Veterans of Foreign Wars.

This year we are asking for an appropriation to cover, with linoleum, the floors of the kitchen, banquet hall, corridor, Veterans of Foreign Wars, and Legion rooms.

We hope to do needed work in the upper hall. Some outside work must be done due to the elements upon which we have no control.

The building is used more than at any time in its history by the regular tenants and even though the building has limited capacity, there seems to be ample accommodation for each of the tenants.

As in all public or private business, operating costs have increased and we found cost of insurance due last year was increased as was the cost of fuel.

Respectfully submitted,

JOHN F. COULEY
RALPH C. WHIPPLE
FRANK R. STARKEY
THOMAS H. REEDY
GEORGE E. MATHESON
BRAINARD C. WALLACE
Trustees.

Report of Superintendent of Cemeteries

To the Cemetery Commissioners:

Gentlemen:

I herewith submit the following report ending December 31, 1947.

The year 1947 proved the busiest for this department. The new Henry Augustine Cowles Cemetery was opened in June, and up to the present time, there have been fifteen (15) interments in same. We had a very hot and dry summer, but the new grass weathered it very well. We will again fertilize and roll this cemetery this year so that the grass may get well rooted. The avenues were given one coat of tar and another should be given this year.

Another item we must consider is the water situation. There is not a stand pipe within a reasonable distance, and the towns people cannot properly care for the plants and flowers on their lots.

The terraces in the Old North Cemetery are in need of attention. In 1946, honey suckle was planted to hold the soil, and to improve the appearance. We hope to plant more this year.

Two years ago, two sections of the Highland Cemetery were set aside for Perpetual Care lots, only. There were one or two rulings that the department deemed necessary, that the appearance of these sections be kept uniform. Both sections and rulings met with the approval of the people.

The Perpetual Care Funds are nearing the $65,000 mark. During 1947 the new Perpetual Care Funds totalled $3505.30. The amount ($65,000) covers about 500 lots. 124 of these are endowed for $50.00 and 37 for $75.00. At the present rate of interest (2%) little can be done to these lots other than cutting the grass. On the request of the department, many interested parties have added to their funds. I would strongly recommend all who wish work done on their lots, other than mowing, to place more money in the Perpetual Care Fund.

During the year 1947, 87 interments and 4 removals were made.

Receipts from same amounting to	$1931.25
Income from Perpetual Care	1357.86
Sale of lots and graves	607.00
	$3896.11

This money is turned back to the Town as the department cannot use the money collected.

Respectfully submitted,

BENJAMIN W. HOMANS,

Superintendent of Cemeteries.

INVENTORY OF THE CEMETERY DEPARTMENT FOR 1947

14	Hand Mowers	$110.00
2	18″ Power Mowers	175.00
1	21″ Power Mower	90.00
1	24″ Power Mower	220.00
1	Onan Electric Generator	159.00
2	100′ cable	14.00
2	Electric Trimmers	120.00
1	Sulky	50.00
2	Sets Grass	200.00
1	Gasoline Hammer	250.00
	Ground canvases	20.00
5	Grind stones	40.00
2	Sod Lifters	18.00
4	Wheelbarrows	20.00
	Block and Tackle	15.00
1	Tripod and chain falls	35.00
18	Sheep Shears	9.00
1	1939 Chevrolet Truck	200.00
1	Tent	25.00
2	Lowering Devices	350.00
	Other tools and supplies	250.00
1	Sweeper	35.00
		$2015.00

Town Property, 1947

December 31, 1947

	Land	Buildings
High School	$10,000.00	$265,000.00
Burley School	1,500.00	75,000.00
Shatswell School	1,000.00	65,000.00
Memorial Building	2,000.00	58,000.00
Town Hall	2,500.00	50,000.00
Winthrop School	1,000.00	50,000.00
Manning School	4,000.00	
Fire Station	3,500.00	40,000.00
Highway Department	750.00	5,000.00
Payne School	1,500.00	4,000.00
Infirmary	4,000.00	1,000.00
Wharf Property	3,350.00	
Cemeteries	5,000.00	
Public Grounds	32,500.00	500.00
Great Neck	8,300.00	
Veterans Housing Project	4,200.00	19,500.00
Light House Property	200.00	1,300.00
Store High Street	500.00	1,100.00
R. F. Kinsman Land (County Road)	2,300.00	
Woodland — Linebrook	125.00	
Woodland — Common Fields	75.00	
	$88,300.00	$635,400.00

Tax Title Possessions

	Land Assessed	Buildings Assessed
Lot 52 Bar Island	$100.00	$500.00
Lot 404 Bar Island	100.00	150.00
Grape Island (Fuller Trust)	600.00	950.00
	$800.00	$1,600.00

List of Jurors

Abbott, Charles, 44 Washington Street	Lea. Worker
Abbott, John, 16 Argilla Road	Engineer
Adams, Edgar F., Currier Park	Tree Surgeon
Amerio, Veto, 54 East Street	Clam Dealer
Andreozi, Benedict A., Topsfield Road	Foreman
Appleton, Clifford, H., 5 Newmarch Street	Sylvania
Arnold, Russell M., 9 Summer Street	Accountant
Arthur, M. Charles, 7 Appleton Park	Bank Treas.
Atherley, Samuel W., Woods Lane	Salesman
Babineau, Henry E., 26 Lafayette Road	Machinist
Bamford, Earle B., Town Farm Road	Foreman
Barrows, Raymond, 4 Hovey Street	Office Clerk
Beaulieu, Joseph A., 30 North Main Street	Carpenter
Bell, William F., 16-A Argilla Road	Insurance
Bennett, Arnold E., Lakeman's Lane	Gen. Electric
Blake, Howard, 45 No. Main Street	Undertaker
Bokron, Louis, 36 Washington Street	Clam Dealer
Boylan, Vincent, 27 Mineral Street	Railway Express
Boucher, Victor N., 34 Washington Street	Clerk
Bowen, Henry S., 3 Summer Street	Printer
Budzianowski, Edward A., 32 Estes	Machinist
Bulger, Roy, 108 High Street	Manager
Burns, Peter, 23 Turkey Shore Road	Bookkeeper
Chadbourne, Frank, 8 Agawam Avenue	Teacher
Chaput, Roland H., Kimball Avenue	Meat Cutter
Clement, Louis S., County Road	Salesman
Cooper, Edson H., 14 Manning Street	Auditor
Cowles, Henry T., Spring Street	Sylvania
Currier, Benjamin E., 45 Central Street	Real Estate
Doughty, Howard N., 18 Green Street	Executive
Dudley, Edmund W., 12 First Street	Meat Cutter
Elliott, Earl L., Argilla Road	Merchant
Ellsworth, Waldo, 25 Turkey Shore Road	Photographer
Eustace, Stanley E., 25 High Street	Hosiery Knitter

Eustace, Wayne E., 23 Turkey Shore Road	Sylvania
Farley, Bernard V., Nabby's Point Road	Clammer
Farquhar, Douglas, 9 Spring Street	Sylvania
Galanis, William J., 11 Putnam Road	Chef
Gallant, Theodule, 31 Turkey Shore Road	Lea. Worker
Garrett, Charles S., 22 Woods Lane	Manager
Geanakountzos, Demos, Linebrook Road	Merchant
Goodhue, Paul R., 20 Woods Lane	Merchant
Goot, John C., 9 Brownville Avenue	Unemployed
Gordon, Samuel F., Essex Road	Florist
Greene, George W., 20 Topsfield Road	Carpenter
Hamm, Gordon W., 16 Argilla Road	Shoe Worker
Heard, Roger S., Linebrook Road	Farmer
Hebb, Horace, 71 High Street	Carpenter
Herrick, Charles W., Old Wright Road	Salesman
Hills, Robert D., High Street	Clerk
Hind, Fred E., Damon Avenue	Photographer
Hovey, George R., High Street	Station Clerk
Hull, Everett P., 27 Summer Street	Chauffeur
Kaszuba, Joseph, 61 Topsfield Road	Merchant
Kaszuba, Peter, 3 Saltonstall Street	United Shoe
Kennedy, Daniel F., 84 Central Street	Truck Driver
Kroll, Ignatius, 2 Wayne Avenue	United Shoe
Lewere, John, 84 High Street	Tool Maker
Mayes, George H., Eagle Hill	Retired
McConnell, Howard E., 6 Grant Court	Manager
Murdza, Peter J., 24 Fairview Avenue	Sylvania
Murray, Elmer, 115 High Street	Tool Maker
Nason, Clyde A., 7 Maple Avenue	Purchasing Agent
Norquist, Frode, Argilla Road	Superintendent
Parsons, George C., 15 Woods Lane	Executive
Patterson, Millard J., 21 Turkey Shore Road	Plumber
Pechilis, Christos A., 6 Putnam Road	Clerk
Pechilis, George A., Putnam Road	Clerk
Phillips, Frederick E., Liberty Street	Sylvania
Poirier, Ernest A., 21 Lafayette Road	Clerk

Purinton, Harry M., 13 Summer Street	Retired
Ramsey, Raymond R., 4 Fairview Avenue	Sylvania
Raupach, Paul, Jeffrey's Neck Road	Purchasing Agent
Raymond, Neil S., Essex Road	Manufacturer
Rose, Charles L., Jeffrey's Neck Road	Insurance Agent
Todd, F. Sigourney, Central Street	United Shoe
Trudel, Eli H., 36 Washington Street	Truck Driver
Turner, Leon B., 20 Linebrook Road	Civil Engineer
Tyler, Seward S., 25 County Road	Merchant
Wax, Walter S., 4 Peatfield Street	Gen. Electric
Wendell, Daniel S., Jeffrey's Neck Road	Artist

TOWN OF IPSWICH

FIFTY-FOURTH

ANNUAL REPORT

OF THE

WATER AND MUNICIPAL LIGHTING

COMMISSIONERS

FOR THE YEAR 1947

Ipswich Chronicle Publishing Co., Printers
Ipswich, Mass.

Officers of the Water and Light Department

TREASURER AND COLLECTOR

JOHN E. GRANT — Town Hall Building

DEPARTMENT OFFICERS

Manager of Light and Water Dept.	Charles A. Mallard
Chief Operator Power Plant	Earl D. Hardy
Line Supt., Light Dept.	Alfred Tobias
Construction Supt., Water Dept.	Dana G. Parsons

Office Hours — 9:00 A. M. to 5:00 P. M.
except Saturdays; Saturday, 9:00 A. M. to 12:00

All bills payable to Town Treasurer

COMMISSIONERS

ALEXANDER B. C. MULHOLLAND,
Chairman and Clerk

CHESTER A. BOLLES

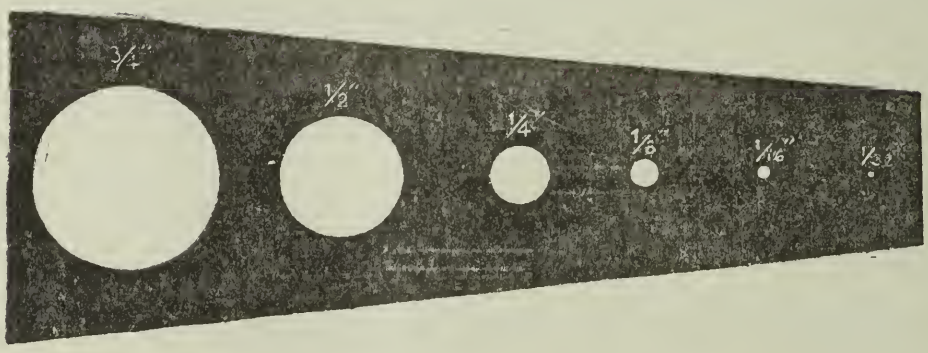
GEORGE E. HODGKINS

CAUTION TO WATER TAKERS

Do not blame your meter—

If you have a leaky fixture, have it repaired. If not

	Gallons Per Day	Cost Per Day
1-2 in. stream consumes	10,800	$3.40
1-4 in. stream consumes	8,640	2.60
1-8 in. stream consumes	3,240	2.60
1-16 in. stream consumes	1,080	.30
1-32 in. stream consumes	360	.11



The above will show you what a leak will amount to if allowed to remain unchecked, under our pressure of 70 pounds at Ipswich, Mass.

FIFTY FOURTH ANNUAL REPORT OF THE WATER AND ELECTRIC LIGHT COMMISSIONERS FOR THE YEAR 1947

To the Citizens of Ipswich:

We respectfully submit the annual report for the year 1947 as follows:

Forty three new services were added to the system the past year, and 31 services were changed from part time, or top of ground service, to buried services connected to the main pipe lines. These 31 services were on Eagle Hill and Great Neck and as previously reported by the department there is a definite demand for water the entire year on the Great Neck area. The principal difficulty is that although these installations will be usable for the next 50 years, they are being installed at the top costs on account of present material prices, most of which have increased 50 per cent during and since the war.

A new 6 inch main pipe line was installed into Eagle Hil last Fall and another main pipe extension was started on the Essex Road so that, a new dairy and house all ready constructed near the Essex Town Line could be supplied from the system. The pipe for the Essex Road job was ordered from the manufacturer in April, but was not delivered until December 18 and a few days after that the job was shut down on account of the winter storms and will have to be completed as soon as possible this Spring. This 6 inch pipe cost the department $1.62 per foot and the same type and size pipe was purchased a year ago for 99c per foot.

The department has been requested to extend the water system to the Crane Estate and to the Parking Area in Ipswich Beach, and in each case a properly signed statement

is on file guaranteeing a return to the department each year of 6 per cent of the cost of the installation until it is paid for. The money for this extension will have to be borrowed by the department as the present funds in the Construction account will be used to complete the Essex Road job, and for new service construction during the year.

We make the following recommendations:

That the balance of $2,106.47 in the operating acount at the end of the year 1947 be transferred to the construction fund account of the Water Department.

That the department be authorized to borrow a sum not to exceed $10,000 to pay for water extensions or new construction in the Water Department.

WATER DEPARTMENT STATEMENT

1947

John E. Grant, Treasurer and Collector

Receipts:		**Expenditures:**	
Meters	$30,677.55	Orders	$23,694.73
Little Neck	1,885.50	Notes	6,600.00
Miscellaneous	346.68	Interest	588.75
Water Liens Added to Taxes 1946	14.98		30,883.48
Water Liens Added to Taxes 1947	65.24	**Transfer authorized by vote of Town Meeting:**	
	$32,989.95	Water Construction	4,448.92
Balance January 1, 1947	4,448.92	Balance December 31, 1947	2,106.47
	$37,438.87		$37,438.87

The Treasurer has the following bills for collection:

Meters	$2,609.68	
Little Neck	1,080.00	
Miscellaneous	152.14	
Water Liens Added to Taxes 1946	22.14	
Water Liens Added to Taxes 1947	451.96	
		$4,315.92
Commitment December 31, 1947		7,281.17
		$11,597.09

Water Softening Plant Account

Balance December 31, 1947	$44,741.81

Construction Account

Balance January 1, 1947	$11,120.89
Transferred from Operating Cash Account 1947	4,448.92
	15,569.81
Expenditures	10,014.64
Balance December 31, 1947	$ 5,555.17

BALANCE SHEET AS OF DECEMBER 31, 1947

EXHIBIT A

Assets:

Plant Investment			
Engineering		$ 7,314.71	
Land		8,219.12	
Pumping station		15,075.24	
Pumps and machinery		6,607.02	
Storage basin		27,693.59	
Distribution reservoir		17,827.56	
Bull brook reservoir		50,476.43	
New Well system		23,815.12	
Pipe lines		232,118.20	
Service pipes		67,977.81	
Store house		178.70	
Department building		2,367.97	
Miscellaneous		2,834.20	
Transportation equipment and air compressor		2,466.56	
Water softener		1,393.55	
		466,365.78	
Less reserve for depreciation		211,698.26	
Total Plant Investment			254,667.52
Cash Operating	2,106.47		
Cash Construction	5,555.17		
Accounts receivable	11,555.41		
Inventory (Est.)	4,000.00		
Water softening acount	44,741.81		
Total current assets			67,958.86
Total assets			322,626.38

Liabilities and Surplus:

Appropriation from Tax levy for note payments and construction	$24,083.03	
Notes payable	33,400.00	
Appropriation from Light department for construction	39,338.91	
Total liabilities		$ 96,821.94
Ipswich Water department, property account		208,834.54
Surplus from Exhibit C		16,969.90
Total liabilities and Surplus		$322,626.38

EXHIBIT B

Statement of Income and Expenses for Year Ending December 31, 1947

Income:

Meter rates	$31,461.46	
Fixture rates	1,962.00	
Miscellaneous	426.11	
	33,849.57	
Less abatements	226.96	
Total Income		$33,622.61

Expenses:

Repairs services	$11,241.77	
Repairs pipe lines	888.29	
Administration & transportation	7,323.80	
Maintenance station & grounds	411.34	
Electricity for pumps	3,186.47	
Interest paid	548.75	
Ralph Pichard, pension	388.80	
Total expenses		$23,989.22
Net profit for year to Exhibit C		$ 9,633.39

EXHIBIT C

Statement of Operating Surplus for the Year Ending December 31, 1947

Balance December 31, 1946	$13,936.51
Add net Profit for year 1947 from Exhibit B	9,633.39
	$23,569.90
Deductions:	
Notes paid	6,600.00
Balance to Exhibit A	$16,969.90

WATER DEPARTMENT LOANS

Sold To	Amount	Rate	Date of Issue	Matures
1st. and Ocean Nat. Bank of Newburyport	$6,000.00	2½%	April 15, 1938	1948-53
Merchants Nat. Bank of Boston	5,000.00	1½%	Dec. 1, 1942	1948-52
Merchants Nat. Bank of Boston	22,400.00	1¼%	April 15, 1946	1948-61
Total Outstanding	$33,400.00			

SUPERINTENDENT'S REPORT

Following is the report for the year ending December 31, 1947.

MAIN PIPES

The number of feet of mains laid to date and sizes are as follows:

14 inch	1,505
12 "	10,963
10 "	8,830
8 "	70,965
6 "	127,665
4 "	4,741
3 "	3,000
2 "	12,905
1 "	2,696
	243,270 feet

A total of 46 miles, 390 feet

Street Gates

Total now set	277

Hydrants

On Town property	252
On property	17
Total now in use	269

Service Pipes

There has been added 60 services during the year, making a total of 1998.

Services in regular use	1670
Summer services	328
Total	1998
Service pipes on Town property	37,238 feet

These services are either cast iron, lead, galvanized iron or copper and in sizes from 3/4 inch to 6 inch.

Pumping Record For The Year 1947

Number of hours pumps operated	3,426
Total number of gallons pumped	159,008,800 gallons
Average amount of water used daily	435,614 gallons
Largest number of gallons pumped in any month was July	18,587,900 gallons

Extension of Water Mains during the year 1947

Eagle Hill—608 feet 6 inch cast iron 220 feet 2 inch G. W. iron	$2,333.77

ELECTRIC LIGHT DEPARTMENT STATISTICS

Summary of the K. W. output for the year 1947 and a comparison with previous years

Kilowatts sold:	1942	1943	1944	1945	1946	1947
Number of domestic consumers	2,032	2,031	2,083	2,096	2,132	2,219
Number of commercial "	289	264	260	278	284	317
	2,321	2,295	2,343	2,374	2,416	2,536
Town of Rowley	442,000	481,900	526,600	597,500	722,500	820,900
Town buildings	85,123	78,337	74,453	84,651	97,979	88,493
Water Dept. pumping	134,030	133,306	133,335	136,386	156,898	170,947
Street lighting	211,970	231,390	281,720	281,880	291,370	286,570
Station light and power	171,749	253,394	256,185	216,050	252,244	262,220
Commercial light & power	2,369,381	3,487,578	4,082,768	2,888,893	2,590,703	2,811,100
Domestic lighting	1,494,076	1,510,190	1,603,318	1,725,584	2,071,928	2,347,894
	4,908,329	6,176,095	6,958,379	5,930,944	6,183,622	6,798,124
Kilowatts unaccounted for	608,220	894,305	1,020,726	852,720	871,278	1,154,676
Kilowatt hours generated	5,516,549	7,070,400	7,979,102	6,783,664	7,054,900	7,952,800

ELECTRIC LIGHT DEPARTMENT

Balance Sheet as of December 31, 1947

EXHIBIT A

Assets			Liabilities and Surplus	
Fixed Assets:			Special Deposits	$ 5,783.00
Plant Investment		$307,264.08	Loan repayment	237,000.00
General Equipment		3,403.08	Construction appropriation repaid	1,511.06
Current Assets:			Profit and loss balance	233,254.59
Cash	$ 6,737.11			
Special deposits	5,783.00			
Accounts receivable	21,002.90			
Materials & supplies	12,793.99			
Depreciation	120,564.49			
		166,881.49		
		$477,548.65		$477,548.65

Plant Investment Account as of December 31, 1947

Land	$ 841.20
Structures	48,788.31
Internal Combustion Engines	119,157.55
Electric Auxiliaries	15,327.25
Transformer station and regulators	15,618.78
Poles, fixtures and overhead cond.	44,749.80
Underground conductors	6,542.15
Consumers meters and installations	20,952.88
Line transformers and installations	29,143.43
Street lighting equipment	6,142.73
	$307,264.08

STATEMENT OF INCOME AND EXPENSE

Year Ending December 31, 1947
EXHIBIT B

Operating Income	
Metered sales to Private consumers	$136,392.26
Municipal revenues	26,102.19
	$162,494.45
Operating expenses	145,093.99
Gross income for year	$ 17,400.46
Net income transferred to profit and loss	$ 17,400.46

ELECTRIC LIGHT DEPARTMENT

EXHIBIT C

PROFIT AND LOSS STATEMENT

Dr.		Cr.	
Paid to Town Treasurer for Reduction of Tax Levy	$ 11,000.00	Credit balance Jan. 1, 1947	$226,854.13
		Credit for year 1947 as Profit (Exhibit B)	17,400.46
Balance from Exhibit A as Profit in the Liability and Surplus Account	233,254.59		
	$244,254.59		$244,254.59

ELECTRIC LIGHT STATEMENT

1947

John E. Grant

Treasurer and Collector

Receipts:		Expenditures:	
Domestic Light	$ 70,697.77	Orders	$173,284.22
Domestic Light— Little Neck	4,290.05	Refunds	2,222.61
Commercial Light	61,620.83		139,506.83
Town Buildings	2,565.73	Transfer to Depreciation Fund	15,836.93
Water Pumping	3,117.47	Transfers Authorized by vote of Town Meeting:	
Miscellaneous	1,097.82	Maturing Debt	11,000.00
Town of Rowley	12,991.20	Construction Fund	206.00
	156,380.87		166,549.76
Street Lighting	5,700.00		
	162,080.87		
Balance January 1, 1947	11,206.00	Balance December 31, 1947	6,737.11
	$173,286.87		$173,286.87

SPECIAL ACCOUNT

Electric Light Meter Deposit Fund

Amount deposited in Ipswich Savings Bank January 1, 1947	$5,534.32
Meters	427.00
Income	110.68
	6,072.00
Refunds	289.00
	$5,783.00

The Treasurer has the following bills for collection:

Domestic Light	$2,900.57	
Town Buildings	132.04	
Commercial Light	432.04	
Town of Rowley	1,414.40	
Miscellaneous	5.14	
Little Neck	1,842.56	
		$6,726.75
Commitment December 31, 1947		14,337.76
		$21,064.51

DEPRECIATION FUND

Amount of Fund January 1, 1947	$104,727.56
Transferred from Operating Cash Account 1947	15,836.93
	$120,564.49

CONSTRUCTION FUND

Transferred from Operating Cash Account 1947	$206.00
Expenditure	206.00

Year	Total K.W.H. output	K.W.H. used for Street lights	Town paid for Street lights	Cost per K.W.H. to average Domestic Consumer
1924	584568	97445	$10,834.00	.12
1925	662012	103855	11,014.00	.12
1926	716949	115760	11,172.00	.11
1927	833290	115265	10,990.00	.10
1928	949064	156623	11,096.00	.09
1929	1093897	231550	9,700.00	.09
1930	1417658	239820	12,100.00	.07½
1931	1634098	219140	10,000.00	.07½
1932	1593265	222650	10,340.00	.07½
1933	1718691	227300	10,000.00	.05½
1934	1898632	225810	10,000.00	.05½
1935	2091934	226350	8,700.00	.05½
1936	274467	232400	8,000.00	.05½
1937	3034658	225520	7,300.00	.04
1938	3038192	238760	6,000.00	.04
1939	3247741	244390	6,200.00	.04
1940	3436689	245000	5,600.00	.04
1941	3920157	283169	6,400.00	.04
1942	4908329	211970	5,800.00	.04
1943	6176095	231390	5,200.00	.03¾
1944	7979105	281720	5,400.00	.03¾
1945	6783664	281880	5,400.00	.03¾
1946	7054900	291370	5,400.00	.03¾
1947	7714630	286570	5,700.00	.03¾

Returned to Town to Reduce Taxes	Outstanding Debt	Total cost of Plant	Value of Plant after Depreciation
$	$45,000.00	$125,276.38	$107,695.59
	39,150.00	133,349.10	112,010.31
	33,300.00	140,657.19	113,984.44
	67,450.00	195,197.57	175,581.82
	58,600.00	203,922.10	179,591.43
	50,750.00	215,639.52	192,304.29
	78,900.00	277,451.34	269,998.22
	78,550.00	282,868.58	269,805.93
	66,700.00	297,997.87	278,859.17
3,000.00	54,850.00	301,529.83	272,980.19
	68,000.00	301,208.27	266,375.84
	55,500.00	316,605.60	273,250.96
	38,000.00	332,321.40	278,620.63
8,800.00	56,500.00	404,881.65	340,363.28
10,000.00	45,000.00	409,547.26	332,882.44
11,000.00	33,500.00	418,265.14	329,313.90
11,000.00	23,000.00	428,583.67	329,355.94
11,000.00	16,000.00	485,351.82	376,990.39
8,161.68	9,000.00	505,053.48	380,034.06
13,838.32	2,000.00	505,053.48	357,350.54
29,000.00	None	513,473.81	338,752.89
11,000.00	None	516,148.59	326,023.46
39,338.91	None	527,897.69	321,527.59
11,000.00	None	533,597.35	307,264.08
$158,338.61 Total			

ELECTRIC LIGHT DEPARTMENT

The peak K.W. load demand for the past year was on December 23 and reached 1800 K.W. At the time this occurred neither of the two large industries in the Town were operating. If the demand had come two hours earlier when they were operating the Plant would have not been able to supply the electricity. On the same basis if any one of the four generating units were out of operation the remaining three units would be unable to supply the demand. This situation must be corrected at once, and we are now planning to install additional generating capacity in part of the present building, thus eliminating any costly new building construction. This project will be financed by the money now in the Depreciation Account, and when installed should care for future growth until the year 1954.

Increased costs of production and maintaining the system still plague us and our only hope of continuing the present schedule of rates is by selling more electricity. Domestic consumption of electricity is increasing steadily by the connecting of power appliances such as ranges, water heaters, deep freezers and etc., but money must be spent by the department to buy materials to make the new connections, enlarge the transformers, meters, wires and etc.

We recommend that the surplus of $6,737.11 in the operating account as of December 31, 1947 be transferred to the Construction Account of the Electric Light Department for new construction purposes.

ALEXANDER B. C. MULHOLLAND

CHESTER A. BOLLES

GEORGE E. HODGKINS

Water and Light Commissioners.

Charles A. Mallard, Manager.

RATES IN EFFECT JANUARY 1, 1948

Domestic Service

5	c per KWH for the first	25 KWH per month
4	c per KWH for the next	25 KWH per month
3	c per KWH for the next	100 KWH per month
2	c per KWH for all over	150 KWH per month

Minimum charge 50c per month.

10 per cent discount, except on minimum bills, if payment is received on or before the 20th day of the month. No discount allowed when arrears are due.

Commercial Service

5	c per KWH for the first	30 KWH per month
4	c per KWH for the next	70 KWH per month
3	c per KWH for the next	500 KWH per month
2	c per KWH for all over	600 KWH per month

Minimum charge $1.00 per month for the first H. P. or fraction thereof of connected load and 50c per month for each additional H. P.

10 per cent discount, except on minimum bills, if payment is received on or before the 20th day of the month.

No discount allowed when arrears are due.

TOWN OF IPSWICH

Annual Report of the

SCHOOL COMMITTEE

FOR THE YEAR

1947

Stanley A. Hull & Son

SCHOOL COMMITTEE

	Term Expires
JAMES R. MARSH	1950
HENRY S. PRISBY	1950
ALBERT J. BARBATI	1949
GEORGE H. BOUCHARD	1949
PAUL R. RAUPACH	1948
DAVID C. WILLIAMS	1948

PAUL R. RAUPACH, *Chairman*

Sub-Committees of School Committee

Playground	Mr. Bouchard
Athletics	Mr. Prisby and Mr. Williams
Buildings and Grounds	Mr. Barbati and Mr. Marsh
Finance	Mr. Prisby and Mr. Williams
Insurance	Mr. Barbati and Mr. Bouchard
Supplies	Mr. Prisby and Mr. Barbati
Textbooks and Teachers	Mr. Marsh and Mr. Bouchard
Transportation	Mr. Marsh and Mr. Williams

The Chairman of the School Committee is ex-officio a member of all sub-committees.

HARRY S. MERSON	Superintendent and Purchasing Agent
ELIZABETH WITHAM	Secretary
OFFICE	Ipswich High School
OFFICE HOURS	School Days from 3:30 to 5:00 and by appointment
FRANK L. COLLINS, M.D.	School Physician
BEATRICE E. COLLINS, R.N.	School Nurse
FREDERICK C. WILDER, D.M.D.	School Dentist

To the Citizens of the Town of Ipswich:

The following statement of the Superintendent of Schools, together with the appended data, constitutes the report of the School Committee of Ipswich for the fiscal year ending December 31, 1947:

SUPERINTENDENT'S REPORT

To the School Committee of the Town of Ipswich:

Gentlemen:

As Superintendent of the Public Schools of Ipswich, I have the honor to present the annual report of some of the activities engaged in by the School Department during the year 1947. The usual tabulated data is appended to the report for inclusion in the permanent records.

Changes in Personnel

Since the last annual report was written, there have been the following changes in teaching personnel:

In the High School:

Kendall M. Tilton, who for the past year had been teacher of science, resigned in June to accept the principalship of the consolidated elementary and high school at Mill River, Massachusetts.

Robert W. Moore, graduate of Massachusetts Institute of Technology, class of 1943, was engaged to fill the vacancy.

Bertram H. Bennett, who had served as teacher of mechanical drawing and graphic arts and more latterly as faculty manager of athletics, resigned in June to accept a position in the field of industrial arts in the public schools of the City of Medford, Massachusetts.

Joseph V. Riley, resident of Lawrence, graduate of Fitchburg State Teachers College in 1946, teacher of industrial arts in Narragansett, Rhode Island, in 1946-1947, was engaged to fill the vacancy in industrial arts.

Anne W. Drury, who had taught English during the school year 1946-1947, was not re-engaged for the current school year.

The vacancy was not filled.

Frederick P. Pickard's resignation, effective March 1, 1948, has just now been received. Mr. Pickard has been elected principal of the Richmond Junior High School at Danvers, Massachusetts. He had been a teacher in the Ipswich schools since 1939. Since his return from active service in the Army Air Forces in 1946, he had served as assistant to the High School Principal in charge of the junior high school grades. He was also faculty manager of athletics.

The void caused by his departure has not yet been filled.

In the Elementary Schools:

Barbara A. MacKenzie, who had been for one year teacher of Grade V at the Burley School, resigned at the close of the school year to be married.

The vacancy was not filled.

Mary L. Bamford, who completed the school year, 1946-1947, as teacher in Grade I at the Shatswell School following the resignation of *Alice L. Bennett,* was elected a regular teacher to fill the position beginning September, 1947.

Winifred W. Atherley, teacher of Grade VII at the Winthrop School, resigned at the close of the school year.

The vacancy was not filled.

Blanche M. Doron, teacher of Grade II at the Winthrop School since September, 1945, resigned at the close of school in June to accept employment in a field other than teaching.

Josephine T. Moyer, graduate of Mansfield State Teachers College in Pennsylvania, who had had three years of teaching experience in that state, was engaged and assigned to fill the vacancy in Grade II.

Violet H. Kelley, teacher of Grade I at the Winthrop School, resigned to accept a position in the schools of Peabody.

Bette G. Chittick, who had taught for two years in the town of Uniontown after graduating from California State Teachers College, Pennsylvania, was engaged and assigned to Grade I at the Winthrop School.

Besides the Above Changes in Teaching Personnel:

Beatrice E. Collins, School Nurse during the school year 1946-1947, resigned in November, 1947.

Rose E. Naves, resident of Gloucester, graduate of Beverly Hospital, and during the past year teacher of student nurses at Beverly, was engaged as School Nurse. She will assume her new duties February 1, 1948.

Teacher's Salary Schedule

Despite the general adjustments made by the School Committee in salaries of teaching personnel in Ipswich, the most recent bulletins coming to our attention from the Massachusetts Teachers' Federation Research Department indicate that among the 90 towns of over 5,000 population in Massachusetts, Ipswich ranks in the lower 20th percentile in average salaries paid to the teaching staff; in the lower third, in median salaries paid to elementary women; in the lower fifth, in median salaries paid to high school men; in the lower third, in median salaries paid to high school women; in the lower fifth, in maximum salary obtainable under all classifications in the schedule.

The present salary level thus depressed and the potential salary to which a teacher may aspire being relatively so low, it is difficult to secure and maintain a teaching staff with an adequate level of preparation, and impossible to assure the community of a continuing in-service training within the staff.

That is obviously a serious weakness in the school system, for one of the primary purposes of a salary schedule, at least from the point of view of the community, is to provide the incentive for continuing growth as measured by other means than the fact of longevity. Concerned though we are with the immediate necessity for providing minimal compensation that the schools may remain open at all, we should be no less concerned with assessing the problem of maintaining more than minimal standards.

With teachers' salaries rising throughout the country, a community which does not face this problem realistically is going to find itself paying continually increasing salaries (though always a whit below the average) to a staff continually decreasing in competence and potentialities for professional growth. Our system of tenure and the inertia of institutions makes this result inevitable. It is hardly justifiable to argue that pressures for general increases in salary are not reasonable in the face of the inflationary rise in the cost of living index; but it is no less justifiable for the community to define the principles upon which increases shall be based.

In that belief, the School Committee has approved a complete rewriting of the salary schedule in consideration of the following principles:

1. That some distinction should be made as between teachers of long and successful teaching experience and those who have entered the system more recently, but that longevity should not be the sole basis for determining compensation.

2. That recognition be given to those teachers who have continued their in-service training in the past as evidenced, among other things, by the fact that they have carried on organized study under supervision.

3. That positive stimulus be provided throughout the operation of the salary schedule for continuing study and professional refreshment — now and for a considerable period in the future.

4. That a considerable period of time (probably not less than 15 years) should elapse for beginning teachers before the attainment of maximum in any classification.

The results of the study are appended to this report under the title: "Salary Schedule for Teachers in the Ipswich Public Schools."

The whole effort is an attempt to define principles by which compensation of teachers may be adjusted; to define what the community may expect of a teacher by way of competence; to encourage and control continued professional study of our problems; and to measure the effectiveness of that study by professional standards. It is intended, finally, to forestall political pressures to raise salaries by general increase without regard to competence or value to the school organization.

What the schedule says in effect is that those teachers who conform with the professional requirements therein defined shall be considered for advancement steadily to a maximum comparable with those paid in other communities of our general category. Those who do not conform will be advanced not at all.

Cost of Introducing Salary Schedule

If we assume that every teacher in the system will participate in the broadest program of study recognized under this schedule, the *maximum cost* this year of applying this schedule in September, 1948, will be $3,000.00 in excess of the amount necessary to appropriate this year under our present system of compensation. Over a period of five years the application of the schedule could conceivably increase the school budget about 15% in excess of our current school appropriation. It is my belief that the results accruing to the benefit of the town would be worth it.

The High School

With an enrollment of 389 pupils in Grades VIII through XII (eight fewer than were enrolled in these grades last year), the High School is operating with one teacher less than last year. Under the new teacher assignments the ratio of pupils to teachers is 25.5 to 1. In the proposed standards for Class A high schools in the Commonwealth, the State Department of Education recommends that in high schools with an enrollment under 500, a ratio between pupils and teachers be maintained at not higher than 25 to 1. We feel that with a goodly nucleus of experienced teachers on the staff, an adequate job can be done under the present arrangement.

Grade VIII

During the past three years, we have tried to make the eighth grade a real transitional year between the elementary school and the high school. Pupils come to this grade in the High School from each of the several elementary schools in the town. They are given an opportunity to participate with the High School in their many group activities. They have

access to the shop, the domestic science and science laboratories, and the gymnasium. They eat with the High School in the school cafeteria. They do, however, have their own social affairs, their class meetings, their inter-mural teams, their chorus. While they are developing their own esprit-de-corps, they are acquiring a familiarity with the opportunities which the High School has to offer, and conversely the teachers in the High School begin to become familiar with these younger pupils.

Though every pupil in this grade is required to be exposed to a variety of art, music, and handicraft experiences, the main emphasis is upon the securing of basic skills and the disciplines of independent study, the acquisition of which is essential to further education.

Reading is obviously the most important of these, because success in all higher education is at present largely dependent on one's ability to read critically, with speed and comprehension. If we accept the publicized figures that one-third of all high school students throughout the country not only have not learned to read, but are inherently unable to do so, then we must use methods of teaching which do not require reading. However, until the contention is incontrovertibly proven, we shall continue to evaluate and stress the teaching of reading to all pupils.

High School Courses

To cater as far as possible to individual differences in our pupils, it is necessary that the High School offer a variety of educational experiences that will appeal not only to those with a high order of verbal ability but also to those whose talents are not word skills.

The following tabulation showing the courses offered and the number of pupils taking these courses gives an idea of the study experiences available to our high school students.

Name of Course	Total Number of Pupils
English I	112
English II	72
English III	68
English IV	72
General Science	55
Biology	90
Chemistry (College Prep.)	38
Physics (College Prep.)	17
Ancient History	18
Modern History	32
United States History and Civics	80
Economics	19
Algebra I	110
Algebra II	23
Plane Geometry	66
Solid Geometry	10
Trigonometry	10
Latin I	35
Latin II	18
French I	54
French II	21
French III	8
Physical Education	320
Choral Music	112
History and Appreciation of Music	22

Name of Course	Total Number of Pupils
Band	25
Orchestra	15
Freehand Drawing and Art Appreciation	86
Foods I	22
Foods II	38
Foods III	10
Clothing I	22
Clothing II	38
Clothing III	19
Home Management	18
General Business and Bookkeeping	31
Typewriting I	59
Typewriting II	18
Typewriting III	14
Stenography I	19
Stenography II	9
Office Practice	11
Commercial Arithmetic	39
World Geography	25
Mechanical Drawing	127
Woodworking	82
Printing	58

Though the high school is definitely terminal education for more than half its pupils, it is significant to note that of the 78 members of the graduating class of 1947, thirty-three are presently in attendance at schools for further learning. Of these, 14 are attending four-year colleges; 5 have entered nurse's training; and 14 are enrolled in other schools: trade schools, agricultural schools, and secretarial colleges. The four-year colleges in which pupils from this class are enrolled include: Bates College, Boston University, Jackson College, Northeastern University, Radcliffe College, Salem State Teachers College, Syracuse University, Temple University, and the University of Massachusetts. As far as we are aware, no pupil of the college preparatory group in this class who had made definite plans to enter an institution of higher learning was denied admission.

High School Parents' Night

One of the most productive and incidentally one of the most pleasant experiences of the school year was the Parents' Night held at the High School on the evening of January 9. Despite the roads being blocked as a result of a recent blizzard, some 200 parents of high school boys and girls turned out at the High School at the invitation of the principal to meet informally with the teachers in the classrooms, to discuss their children's problems, and to observe the conditions in which their children spend a major portion of their days. Following these classroom visits the entire group, teachers and parents, met in the auditorium for an open forum discussion of school problems.

The group has planned to meet again, and it is hoped that it will continue to meet at periodic intervals in the future. It is only as the home learns of what the school is trying to do and as the school learns of the hopes and prayers of the parents that we can — home and school together — even begin to approach the mark of perfection.

The Elementary Schools

In the operation of the elementary schools this year, it was necessary to absorb into the system three new teachers in the primary grades: two at the Winthrop School, and one at the Shatswell. In order to stay within the appropriation provided by the Annual Town Meeting, it was necessary also to drop two other teachers in the middle grades and to request the principals in the Burley and Shatswell Schools to assume additional teaching duties. This was a large order in one year, and whatever success may be claimed for the procedure is attributable only to the determination, engendered by years of loyalty to the school organization, of those assigned additional duties that the children in their charge would not be neglected. That many of the more intimate details of organization and supervision especially of new teachers had to be treated more cursorily than formerly is self-evident.

Elementary School — Age for Admission

During the hectic years of the war, the minimum age for admission into Grade I was reduced from five years and eight months in September to five years and five months. This change was made with some reluctance, in the knowledge that the average child is not prepared until he is mentally six years of age to make the physcal and emotional adjustments to the problems involved in formal reading. To attempt to force him beyond his capacities at that stage might well be to do him harm. However, the reduced size of the first grade classes at that time made possible a wide latitude in the teacher's adaptation to individual differences and made possible also the prolongation of the reading readiness program for the children who needed it. This, together with the pressure (which seemed compulsive at that time) to free mothers for a wider participation in the war effort, made the reduction in the entrance age appear expedient.

Today with our first grade enrollment increasing to the maximum number that can be effectively taught in our three first grade classes, and with the problems of working mothers no longer a factor, a review of our policy regarding age for admission to school is in order.

Elementary Schools — The Curriculum

In the treating of some of our problems we were fortunate to receive this year "A Curriculum Guide for Primary Grade Teachers," published by the Massachusetts Department of Education after three years of rather intensive study. These are in the hands of all the teachers and are being studied and discussed with the relation to the educational philosophy which the "Guide" elucidates and the techniques which it suggests using. Our study indicates that it is in fact a guide, flexible enough to be used in connection with materials developed locally in the solution of our specific problems. While it suggests no revolution in procedures in our elementary schools, it develops, with a wealth of illustration, the basic principles against which to measure the comprehensiveness of the entire elementary school curriculum. It emphasizes the major purpose of elementary education as the insuring of opportunities for all children to develop the basic skills, habits, and attitudes necessary for living in a democratic society. Through its definition of the curriculum as the sum of all the school-directed experiences of children, it suggests the need for integration and for purposeful planning of all school activities. It reiterates that which cannot be said too often, that every minute in the schoolroom, every lesson in arithmetic and science and language, properly conceived and properly taught, can help to shape ideas and ideals around and beyond the subject matter itself.

Summer Playground Recreation Program

The Summer Playground Recreation Program, inaugurated by the School Department four years ago, was continued in 1947 under the direction of John J. Bochynski, teacher of physical education at the High School. The program was designed to provide creative group recreational experiences during the summer months for all children and youths.

Since participation in such a program was on a purely voluntary basis, the program developed by the instructors had to be elastic enough to conform with variable weather conditions, and to provide for the interests of groups that changed constantly from day to day and from period to period within the day. That 415 different children and youths were reached through this project in one way or another during the summer is an indication of the successful handling of this difficulty. A constant always in the attendance was a large number of children of pre-school and primary age. To these an instructor was always assigned to develop group games, craftwork adapted to the age and experience of the children, story-telling and the like.

For the older children a variety of opportunities for informal group play and sedentary activities was always provided. Tournaments and leagues for more formally organized groups, developing naturally out of the informal play groupings, were projected in outdoor basketball, hard ball and soft ball baseball, quoit throwing, volley ball, badminton, etc. These, of course, required formal scheduling.

Playground all-star teams played games at home and away with similar teams from playgrounds in nearby communities. Weekly features of the program were the supervised bicycling trips to nearby places of interest and the nature hikes through the adjacent woodlands. The grand finale was a playground picnic at Ipswich Beach.

A very real contribution to the success of the recreation program was the program of swimming instruction provided for the third successive year by the local chapter of the American Red Cross. For this program the Red Cross engaged three certified water safety instructors to teach beginners, intermediate, and advanced swimming classes five mornings a week at Ipswich Beach. The School Department contracted with one of its school bus operators to transport children from the Playground to the Beach to benefit from this instruction. One hundred and thirty-five different children were enrolled in these swimming classes, and thus not only profited from the instruction offered but also had the opportunity to become familiar with and to learn to enjoy the beach, our community's unique recreational asset.

In attempting to carry out his assignments, the playground director informs me, he has received the most generous support from the officials of the Red Cross who sponsor the swimming program; from the Playground Committee, which has made freely available the equipment and facilities under their charge; from the manager of the Ipswich Beach; from Mr. Hill, the bus operator; and from the adult groups who use the playgrounds in the evening.

Adequate State-Aid for Education

Education for all in this country is no longer a dream merely of far seeing citizens; it is now a reality. It has become so by public demand in the past seventy years. The process has been written in the enrollment figures in our secondary schools alone, which during that time have multiplied ninety times while the general population increased but three-fold.

We are today committed to a policy of providing equal opportunities for education of every child in accordance with his abilities and his achievements.

That is the rightful demand of the public, but that demand is not being fulfilled. Within the bounds of Massachusetts we have school systems spending $85.00 a year per pupil for education; and school systems spending $250.00. There are children studying in well lighted, well ventilated rooms, surrounded by every inducement to good work; others study with inadequate facilities amid the hum and buzz of overcrowded classrooms. There are school systems with excellent physical plants and adequate well trained staffs of teachers, side by side with school systems with buildings in shambles and poorly trained inadequate staffs of teachers. So one could run the entire gamut from textbooks, physical equipment, to teaching staffs and find glaring inequalities in our Massachusetts schools.

For the most part these inequalities reflect not the value set upon education by the citizens of our Massachusetts towns and cities, but rather the inequalities in community wealth. So long as school funds are raised in Massachusetts almost wholly from real estate taxes in the local communities, so long will these inequalities frustrate our aim of equal educational opportunities for all.

If we are to maintain the schools over a period of years even at their present efficiency, certainly if we are to meet the obligations of the future, we need a new and broader tax base from which to derive funds for education. We need such adequate financial aid on a state-wide basis as is commonplace in most other states of the union.

Those who are interested in education, those who are interested in their community and have a stake in its real estate can do no greater service to their community, and incidentally to themselves, than by giving active support to the proposal presently to appear before the Massachusetts legislature to provide substantial state-aid for education.

Respectfully submitted,

HARRY S. MERSON

COMPARATIVE STATEMENT OF SCHOOL DEPARTMENT EXPENDITURES

Years 1943-1947 Inclusive

Item	1943	1944	1945	1946	1947
1—General Expenses	$ 5,332.69	$ 5,560.34	$ 5,693.23	$ 6,194.76	$ 6,439.72
2—Health	1,786.63	1,865.14	2,406.52	2,649.76	2,525.08
3—Teachers' Salaries	65,778.37	66,205.46	68,623.62	85,374.69	94,423.56
4—Americanization Classes	347.00	288.00	367.00	110.00	312.00
5—Textbooks and Supplies	4,075.01	3,305.79	3,895.54	4,448.50	4,979.39
6—Tuition	275.00	348.60	642.06	1,176.78	1,280.75
7—Support of Truants	51.71				
8—Transportation	7,623.62	8,192.29	8,674.97	9,408.53	10,203.60
9—Janitors' Salaries	8,033.80	7,830.78	7,216.64	8,575.51	8,876.02
10—Fuel, Water, Gas, Light	6,154.45	5,115.99	6,111.99	5,376.55	6,657.14
11—Maintenance and Repairs	4,814.72	3,449.41	3,038.81	8,000.59	7,293.76
12—Outlay		2,627.07	10.22		
13—Diplomas and Graduation	155.58	212.10	116.02	118.75	163.66
14—Insurance	1,367.02	1,421.43	1,324.61	873.46	1,569.70
Sub-Total	$105,795.60	$106,422.40	$108,121.23	$132,307.88	$144,724.38
Salary Bonus Appropriation	7,946.30	10,423.20	10,200.00		
Special War Service Retirement Fund		177.25	226.25	825.50	
Total Expenditures	$113,741.90	$117,022.85	$118,547.48	$133,133.38	$144,724.38

RECEIPTS

To Town Treasury on Account of Education

Item	1943	1944	1945	1946	1947
Mass. Income Tax (Reimbursement for Teachers)	$ 8,989.60	$ 8,490.00	$ 8,580.50	$ 8,700.00	$ 8,532.25
Tuition—Rowley	2,720.00	2,735.50	2,366.50	2,970.00	3,600.00
Mass. Vocational Education	109.00	168.25	94.50	239.20	450.00
Feoffees	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Sale of Supplies—Ind. Arts		287.08	47.84	272.32	356.14
Refund	119.71	2.00			
Mass. Americanization Classes	111.00	154.50	176.00		90.00
Transfer from Reserve Fund and Unexpended Balance 1942	*1,314.12				
Rental of Auditorium					375.00
Total Receipts	$ 15,363.43	$ 13,837.33	$ 13,265.34	$ 14,181.52	$ 15,403.39
Net Cost (Subtract Receipts from Expenditures)	$ 98,378.47	$103,185.52	$105,282.14	$118,951.86	$129,320.99
Number of Pupils Enrolled	972	930	943	957	972
Net Cost Per Pupil Enrolled	101.21	110.95	111.65	124.29	133.05

*Applicable to payment of Stoker for High School.

SOURCES OF REVENUE FOR OPERATING SCHOOLS 1947

Voted—Annual Town Meeting, 1947	$142,785.00
Received from Feoffees	2,000.00
Total Revenue	$144,785.00
Less Expenditures	144,724.38
Balance—Transferred to Revenue (Town)	$60.62

MEMBERSHIP BY AGE AND GRADE

October 1, 1947

Boys

Grade	Age 5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21 & Over	Total
I	19	30	5															54
II		9	35	5				1										50
III			11	24	3	4												42
IV				13	24	11	2											50
V					4	24	7	2	1	1								39
VI						4	23	7	8	1								43
VII							4	25	5	2		1						37
VIII								4	21	3	3	3						34
IX								1	8	14	11	6	1					41
X										13	17	12	5					47
XI											6	13	10	1	1			31
XII												2	12	5	1		1	21
P.G.													1	2		1		4
Total	19	39	51	42	31	43	36	40	43	34	37	37	29	8	2	1	1	493

Girls

Grade	Age 5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21 & Over	Total
I	23	17	2															42
II		14	20	5														39
III			19	31	3													53
IV				13	13	3		1										30
V					1	23	5											29
VI						5	24	6										35
VII							8	22	4	3	1		2					40
VIII								10	17	6	1	1						35
IX									12	30	8	1	2					53
X									1	11	32	1	2		1			48
XI										1	9	21	7	1				39
XII												13	17	3	1			34
P.G.													2					2
Total	23	31	41	49	17	31	37	39	34	51	51	37	32	4	2			479

TOTAL MEMBERSHIP — 972

DISTRIBUTION OF PUPILS BY SCHOOL AND GRADE

October 1, 1947

Grade	Burley	Shatswell	Winthrop	High	Total
I	35	28	33		96
II	27	30	32		89
III	34	26	35		95
IV	26	19	35		80
V	17	18	33		68
VI	24	30	24		78
VII	32	22	23		77
VIII				69	69
IX				94	94
X				95	95
XI				70	70
XII				55	55
P.G.				6	6
Total	195	173	215	389	972

ENROLLMENT STATISTICS

Enrollment – High School	323	291	295	324	320
Enrollment – Grade VIII		87	88	73	69
Enrollment – Elementary	649	552	560	560	583
Total	972	930	943	957	972

SALARY SCHEDULE FOR TEACHERS IN THE IPSWICH PUBLIC SCHOOLS

(January 1, 1948)

1. Among the purposes for which this salary schedule is designed are the following:

(a) To attract capable teachers to service in this town.

(b) To give stability to the teaching staff by making it less to the advantage of our capable teachers to accept positions elsewhere.

(c) To promote continued professional growth of the teachers.

(d) To attract to the profession young people of outstanding ability.

(e) To enable the teachers to maintain adequate living and cultural standards and to accumulate reasonable savings.

(f) To enable the school committee better to predict salary items of the annual budgets.

2. This salary schedule shall become effective September 1, 1948.

3. No teacher now in service is to receive a reduction of salary by application of this schedule.

4. Every new teacher shall have a bachelor's degree and substantial preparation in the field in which he is to teach.

5. The following will be the schedule of minimum and maximum salaries and step-rate increases for regular classroom teachers:

Step	Teacher with no degree or less than 4 years' training Class I	Teacher with Bachelor's Degree or equal training Class II	Master's Degree or equal training Class III	Period
1	1700	2050	2250	
2	1800	2150	2350	A
3	1900	2250	2450	
4	2000	2350	2550	
5	2100	2450	2650	B
6	2200	2550	2750	
7	2300	2650	2850	
8	2400	2750	2950	C
9	2500	2850	3050	
10	2600	2950	3150	
11	2700	3000	3200	D
12	2700	3000	3200	
Super-maximum to be arrived at not less than 8 years	3000	3300	3500	

During the periods A, B, C, and D, three college credits of approved study must be successfully completed to qualify for the next series of increases.

6. Step-rate increases shall become effective in September of each year, and shall be voted upon by the School Committee upon recommendation by the Superintendent of Schools at the time of the awarding of annual contracts in April.

7. To be eligible for step-rate increases, a teacher is to maintain an average of 2.0 or better on the scale (1) excellent, (2) good, (3) fair, (4) unsatisfactory, in ratings by superintendent and principal, using the following 10 criteria:

1. Personality (making for good classroom spirit).
2. Pupil control and general management.
3. Teaching techniques.
4. Co-operation with principal, supervisors, parents, and pupils.
5. Preparation of lessons and plan books.
6. Punctuality.
7. Professional improvement.
8. Proper use of supplies, books, and equipment.
9. Accuracy and promptness in completing reports.
10. Teacher initiative.

8. A teacher may receive the first series of three annual increments for satisfactory service as determined by the preceding scale; but to be eligible for recommendation for the next series of three increments (and for each series of three increments thereafter) the teacher must complete successfully 3 college credits of study approved by the superintendent of schools, during the previous three year period.

9. When a teacher has attained to the maximum in his classification, he may, after completing successfully 3 college credits of study approved by the superintendent, become eligible for increments toward the super-maximum. An increment of $10.00 may be recommended toward this super-maximum for each semester hour of college study during the calendar year preceding the school year when the increment may be in effect. Not more than 4 semester hours of credit is to be allowed toward such an increment in any one year. The total of the increments obtained in this manner shall not exceed $300.

10. Teachers whose qualifications have been determined to qualify them to move from one level of preparation to the next higher may, upon recommendation of the superintendent, be placed in the new classification at the time of the annual election of teachers in April. In the new classification, the teacher will receive the same salary as in the old, but he will be eligible to receive the increments provided in the higher classification.

11. *Application of new schedule to teachers already in School System:*

(a) Teachers in the Ipswich public schools at the time of the acceptance of this schedule will be placed upon the schedule on the basis of their present preparation and salary.

(b) Regular teachers who, at the time of the acceptance of this schedule, are receiving less than they would receive had this schedule of increments been operative may be advanced at the rate of $100 per annum, until they have reached the maximum to which their preparation, their experience and the quality of their in-service study entitles them. Teachers will not be advanced on the schedule, however, unless or until they have taken the courses they would have been required to take had this schedule been operative; except that for purposes of interpreting this section teachers with 15 or more years of experience on January 1, 1948, will be considered to have fulfilled the requirements for one Period. Courses successfully taken for credit prior to the acceptance of this schedule will be given the valuation placed upon them by the institutions which offered the courses up to the maximum in the teacher's present classification. Courses which have not been evaluated in terms of semester college hours will be evaluated roughly on the basis of 19 classroom hours as the equivalent of one college credit.

(c) Teachers who are receiving less than they would receive had this schedule been operative during their term of teaching may be advanced on this schedule with accelerated increments of $200 per annum if during the three year period immediately preceding the acceptance of this schedule they have taken (or if subsequent to the acceptance of the schedule they do take) college credits sufficient to qualify them for advancement from one Period to the next higher on the schedule.

(d) Accelerated increments may be given up to the maximum in the next higher Period or up to the maximum which the teacher would have received had this schedule been operative, whichever is the lesser amount.

(e) Teachers who (subsequent to the acceptance of this schedule) complete the credits necessary for the accelerated increments may be considered eligible for the accelerated increments on September 1 following the successful completion of such necessary credits.

12. *Sick Leave:* Each teacher in the Ipswich public schools shall be allowed 10 days' absence in any one year for reasons of personal illness only. This sickness leave shall be cumulative to 30 days. Accumulation shall begin with tenure of office but shall be retroactive to the beginning of service.

13. Contracts shall be issued in April of each year in accordance with the Rules and Regulations of the School Committee. All increments granted in any one year become effective September 1, which means at the beginning of the school year.

14. Salaries may be paid in twenty or twenty-four equal payments as the teacher chooses, but any change in the payment plan will be made only on January 1, of any year.

ELASTIC CLAUSES

1. The salary schedule shall be the basis on which all teachers new to the system shall be employed. The School Committee reserves the right, however, to place a teacher at any initial salary which, in its judgment, is advisable. The teacher, having accepted the initial salary, will proceed on the schedule according to its general provisions.

2. The School Committee may on the recommendation of the superintendent increase the basic salary of any teacher to compensate for the assumption of additional responsibilities.

SCHOOL CALENDAR

1947 - 1948

School Opens — Wednesday, September 3, 1947.

School Closes — Tuesday noon, December 23, 1947, Christmas holidays.

School Opens — Monday, January 5, 1948.

School Closes — Friday, February 20, 1948 to Monday, March 1, 1948.

School Closes — Friday, April 16, 1948 to Monday, April 26, 1948.

Elementary Schools close for summer holiday — Friday, June 11, 1948.

High School closes for summer holiday — Thursday, June 17, 1948.

School opens for school year 1948-1949 — Wednesday, September 8, 1948.

OTHER HOLIDAYS

Monday, October 13, 1947 — Columbus Day.

Friday, November 7, 1947 — Essex County Teachers' Convention.

Tuesday, November 11, 1947 — Armistice Day.

Thursday and Friday, November 27 and 28 — Thanksgiving.

Friday, March 26, 1948 — Good Friday.

Monday, May 31, 1948 — Memorial Day.

RANKING PERIODS

1st Quarter begins Wednesday, September 3; ends Thursday, November 6 — 46 days.

2nd Quarter begins Monday, November 10; ends Friday, January 23 — 44 days.

3rd Quarter begins Monday, January 26; ends Friday, April 2 — 44 days.

4th Quarter begins Monday, April 5; ends Elementary, Friday, June 11 — 44 days; High, Thursday, June 17 — 48 days.

EMPLOYMENT CERTIFICATES ISSUED TO MINORS

	Age 14-16	16-18	18-21	Total
1943				
Boys	36	56	39	131
Girls	19	113	61	193
Total	55	169	100	324
1944				
Boys	42	82	19	143
Girls	40	66	33	139
Total	82	148	52	282
1945				
Boys	29	44	12	85
Girls	16	40	60	116
Total	45	84	72	201
1946				
Boys	14	44	34	92
Girls	7	38	92	137
Total	21	82	126	229
1947				
Boys	6	14	33	53
Girls	7	30	59	96
Total	13	44	92	149

GENERAL ANNOUNCEMENTS

Meetings of the Committee:

Regular meetings of the School Committee are held on the second Friday of each month at the Office of the Superintendent — Ipswich High School at 7:30 p.m.

Entrance Age:

No child shall be admitted to school in September unless he has reached the age of six on or before the thirty-first of March following the opening of school.

Birth Certificates:

A birth certificate is required for entrance to the first grade.

Vaccination:

No child shall be allowed to enter the first grade without a certificate of successful vaccination. Quotation from State Law, Chapter 76, Section 16: "An unvaccinated child shall not be admitted to a public school except upon presentation of a certificate like the physician's certificate required by Section 182, of Chapter 3."

Employment Certificates:

No child may be employed in any mercantile occupation until he has reached the age of sixteen years. All minors between the ages of sixteen and twenty-one must procure an Employment Certificate before accepting a job in a mercantile occupation.

The employment certificates are issued every week-day at the office of the Superintendent of Schools.

GRADUATES OF IPSWICH HIGH SCHOOL, 1947

College Course

Lucille Ann Bailly
*Anne Elizabeth Barry
John Frederick Benedix
Austin Byrne Conley
*Alfreda Florence Cuik
*Renata Louise Gilmore
Eleanor Jewett Haley
Louise Story Hodgkins
Theodora Mary Kisiel
*Barbara Louise Lane
Eva Frances Miller
Marie Anita Morin
Marie Annette Morin
Phyllis Marion Mozdziez
Carol Parsons
*Ruth Lois Pickard
*Priscilla Ross
*Gary Paul Somers
*Priscilla Ann Waranowski
*Geraldine Ann Weagle

Commercial Course

Mary Elizabeth Amerio
Eleanor Frances Boudreau
Jennie Viola Chmura
Nancy Lorraine Fitch
Catherine Galanis
Cecilia Malvina Kaszuba
*Virginia Lee MacKenney
Jean Emmaline Morgan
Georgia Pappamihiel
Charlotte Frances Szajewka
Winifred Mary Tobias

General Course

Gerald Kenneth Adams
Walter Alden Babcock
Louis John Bartnicki
Theresa Marie Beaulieu
Avis Lorraine Bell
Lucille Thelma Benjamin
Robert William Benjamin
Ruth Mary Brown
Richard Eugene Caldarone
Samuel Odello Chouinard
Frederick Wendall Courage
Doris Eileen Dorr
Frederick William Fulle, Jr.
Nicholas Georgakopoulos
Ralph Glenburn Hatt, Jr.
Betty Elaine Hood
Howard Henry Hood, Jr.
Jean Elizabeth Hornby
Donald Philip Hovey
Lucille Lee Hoyt
John George Karalias
Edward Paul Kozeneski
Paul Charles Lampropoulos
Ruth Virginia Lindgren
Joy Lorraine Lippoldt
Horace Linwood MacKenney, Jr.
Frieda Ann Mackiewicz
Nicholetta Markos
Alida Louise Martel
Robert Russell McPhail
Patricia Maureen Moynahan
Thomas Dennis Moynahan
Demetra Pardekas
Donald Francis Player
Edna Louise Poirier
Alfred Walter Prisby
Elizabeth Monica Prisby
Joseph Wilbur Reilly
Marion Schwartz
George Alfred Singer
Richard Francis Somers
William Speliotes
Dorothy Georgia Taylor
Christine Tsoutsouris
Roberta May Watts
George Edward Weagle
Barbara Grace Wilson

*Honor Group

LIST OF TEACHERS IN IPSWICH PUBLIC SCHOOLS

HARRY S. MERSON, *Superintendent*

High

Ralph C. Whipple, *Principal*

E. Margaret Allen
Helen J. Blodgett
John J. Bochynski
Helen M. Brown
Robert D. Burgess
Frances D. Cogswell
Lucy A. Hill
Ruth A. Lord
Victoria A. Machaj
Hazel E. Manzer
Robert W. Moore
Elizabeth G. Nitardy
Frederick P. Pickard
Joseph V. Riley
Marion F. Whitney
Miriam R. Woolley

Burley

Nellie T. Smith, *Principal*

Ruth M. Brown
Margaret I. Chisholm
Anne E. Friend
Ruth Gilday
Cecilia Z. MacKenzie
Elizabeth C. Weare

Shatswell

Augusta A. Grenache, *Principal*

Ethel M. Archer
Mary L. Bamford
Mary Bond
Ruth F. Joyce
Blanche L. Oxner
Hilda J. Schofield

Winthrop

Lena J. Atherley, *Principal*

Grace A. Bowlen
Bette G. Chittick
Blanche E. J. Leighton
Jennie A. Montevelis
Josephine T. Moyer
Margaret M. Phelan
Amy Stanford

Frank H. Chadbourne, *Art Supervisor*
Arthur H. Tozer, *Music Supervisor*
Frank L. Collins, M.D., *School Physician*
Beatrice E. Collins, R.N., *School Nurse*
Frederick C. Wilder, D.M.D., *School Dentist*
Thomas G. Gauld, *Attendance Supervisor*

Janitors

Albert G. Waite ..... High School
Mary W. Scott ..... High School
J. Francis Perkins ..... Winthrop School
Arthur H. Grant ..... Burley School
Warren E. Grant ..... Shatswell School

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